



Facility Name & ID Number Generations Oakton Pavillion

# 0052910 Report Period Beginning: 01/01/15 Ending: 12/31/15

**III. STATISTICAL DATA**

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	294	Skilled (SNF)	294	107,310	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,310	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	16,624	10,514	21,564	48,702	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,624	10,514	21,564	48,702	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 45.38%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 01/20/80

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 01/20/80 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 275 and days of care provided 4,197

Medicare Intermediary National Government Services, Inc.

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/15 Fiscal Year: 12/31/15

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion # 0052910 Report Period Beginning: 01/01/15 Ending: 12/31/15

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	323,362	55,426	32,391	411,179		411,179	(101,013)	310,166		1
2	Food Purchase		459,219		459,219		459,219	(18,300)	440,919		2
3	Housekeeping	177,308	44,883		222,191		222,191	(6,000)	216,191		3
4	Laundry	86,918	18,565		105,483		105,483		105,483		4
5	Heat and Other Utilities			216,550	216,550		216,550	2,050	218,600		5
6	Maintenance	121,737	39,935	168,851	330,523		330,523	6,637	337,160		6
7	Other (specify):* <a href="#">See Supplemental</a>							6,475	6,475		7
8	<b>TOTAL General Services</b>	<b>709,325</b>	<b>618,028</b>	<b>417,792</b>	<b>1,745,145</b>		<b>1,745,145</b>	<b>(110,151)</b>	<b>1,634,994</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			36,112	36,112		36,112		36,112		9
10	Nursing and Medical Records	2,607,299	194,151	199,674	3,001,124		3,001,124	(16,166)	2,984,958		10
10a	Therapy	116,159		19,473	135,632		135,632	(8,929)	126,703		10a
11	Activities	186,825	10,667	2,860	200,352		200,352	(600)	199,752		11
12	Social Services	42,703		18,399	61,102		61,102		61,102		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <a href="#">See Supplemental</a>							5,408	5,408		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,952,986</b>	<b>204,818</b>	<b>276,518</b>	<b>3,434,322</b>		<b>3,434,322</b>	<b>(20,287)</b>	<b>3,414,035</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	194,153		523,435	717,588		717,588	(251,972)	465,616		17
18	Directors Fees										18
19	Professional Services			195,560	195,560		195,560	(111,835)	83,725		19
20	Dues, Fees, Subscriptions & Promotions			82,443	82,443		82,443	(58,505)	23,938		20
21	Clerical & General Office Expenses	197,230	3,908	190,726	391,864		391,864	(27,614)	364,250		21
22	Employee Benefits & Payroll Taxes			477,288	477,288		477,288		477,288		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,165	2,165		2,165	1,029	3,194		24
25	Other Admin. Staff Transportation			4,314	4,314		4,314	6,088	10,402		25
26	Insurance-Prop.Liab.Malpractice			187,611	187,611		187,611	26,069	213,680		26
27	Other (specify):* <a href="#">See Supplemental</a>							34,392	34,392		27
28	<b>TOTAL General Administration</b>	<b>391,383</b>	<b>3,908</b>	<b>1,663,542</b>	<b>2,058,833</b>		<b>2,058,833</b>	<b>(382,348)</b>	<b>1,676,485</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>4,053,694</b>	<b>826,754</b>	<b>2,357,852</b>	<b>7,238,300</b>		<b>7,238,300</b>	<b>(512,786)</b>	<b>6,725,514</b>		<b>29</b>

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

**Generations HCN at Oakton Pavilion, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

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**Page 3 Supplemental Schedule**

Description	Salaries	Supplies	Other
<b>Line 7 Detailed</b>			
Alloc. - SIR Management, Inc.			
Employee Benefits - Gen. Services			6,475
Total	-	-	6,475
<b>Line 15 Detailed</b>			
Alloc. - SIR Management, Inc.			
Employee Benefits - Health Care and Programs			5,408
Total	-	-	5,408
<b>Line 27 Detailed</b>			
Alloc. - SIR Management, Inc.			
Employee Benefits - General Administration			34,392
Total	-	-	34,392

Facility Name &amp; ID Number

Generations Oakton Pavillion

#0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			12,921	12,921		12,921	724,181	737,102			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,851	28,851		28,851	1,005,712	1,034,563			32
33	Real Estate Taxes			457,600	457,600		457,600	(2,312)	455,288			33
34	Rent-Facility & Grounds			1,432,000	1,432,000		1,432,000	(1,432,000)				34
35	Rent-Equipment & Vehicles			5,270	5,270		5,270	5,788	11,058			35
36	Other (specify):* See Supplemental											36
37	<b>TOTAL Ownership</b>			1,936,642	1,936,642		1,936,642	301,369	2,238,011			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		179,811	635,027	814,838		814,838	(1,801)	813,037			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			430,464	430,464		430,464		430,464			42
43	Other (specify):* See Supplemental	75,655			75,655		75,655	(75,655)				43
44	<b>TOTAL Special Cost Centers</b>	75,655	179,811	1,065,491	1,320,957		1,320,957	(77,456)	1,243,501			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	4,129,349	1,006,565	5,359,985	10,495,899		10,495,899	(288,873)	10,207,026			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT



VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(15,824)	02		4
5	Telephone, TV & Radio in Resident Rooms	(10,215)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,385	30		9
10	Interest and Other Investment Income	(1,855)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,476)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(6,435)	21		18
19	Entertainment				19
20	Contributions	(3,083)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(39,680)	21		24
25	Fund Raising, Advertising and Promotional	(56,841)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(750)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Supplemental	(217,061)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (349,835)</b>		<b>\$</b>	<b>30</b>

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	60,962		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 60,962</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (288,873)</b>		<b>37</b>

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Generations Oakton Pavillion

ID# 0052910

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (258)	21	1
2	Activity Income	(600)	11	2
3	Dietary Income (Arms)	(84,000)	01	3
4	Housekeeping Income (Arms)	(6,000)	03	4
5	Legal Fees - Collections	(8,164)	19	5
6	Legal Fees - Other	(8,926)	19	6
7	Theft and Damage	(18,440)	21	7
8	PY Expenses	(19,593)	21	8
9	Bank Fees	(6,680)	21	9
10	Marketing Salary	(75,655)	43	10
11	Capitalized R & M	11,255	06	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(217,061)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Generations Oakton Pavillion# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(84,000)	0	0	0	(17,013)	0	0	0	0	0	0	(101,013)	1
2	Food Purchase	(18,300)	0	0	0	0	0	0	0	0	0	0	(18,300)	2
3	Housekeeping	(6,000)	0	0	0	0	0	0	0	0	0	0	(6,000)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	2,050	0	0	0	0	0	0	2,050	5
6	Maintenance	11,255	0	0	(19,104)	14,486	0	0	0	0	0	0	6,637	6
7	Other (specify):*	0	0	0	0	6,475	0	0	0	0	0	0	6,475	7
8	<b>TOTAL General Services</b>	<b>(97,045)</b>	<b>0</b>	<b>0</b>	<b>(19,104)</b>	<b>5,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,151)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(22,647)	7,044	(563)	0	0	0	0	0	(16,166)	10
10a	Therapy	0	0	0	0	(8,929)	0	0	0	0	0	0	(8,929)	10a
11	Activities	(600)	0	0	0	0	0	0	0	0	0	0	(600)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	3,055	2,353	0	0	0	0	0	0	5,408	15
16	<b>TOTAL Health Care and Programs</b>	<b>(600)</b>	<b>0</b>	<b>0</b>	<b>(19,592)</b>	<b>468</b>	<b>(563)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,287)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(347,035)	22,900	72,163	0	0	0	0	0	0	(251,972)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(17,090)	0	0	(108,463)	13,718	0	0	0	0	0	0	(111,835)	19
20	Fees, Subscriptions & Promotions	(59,924)	0	0	1,419	0	0	0	0	0	0	0	(58,505)	20
21	Clerical & General Office Expenses	(102,051)	0	0	74,346	91	0	0	0	0	0	0	(27,614)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	1,029	0	0	0	0	0	0	0	1,029	24
25	Other Admin. Staff Transportation	0	0	0	6,088	0	0	0	0	0	0	0	6,088	25
26	Insurance-Prop.Liab.Malpractice	0	24,040	0	1,831	198	0	0	0	0	0	0	26,069	26
27	Other (specify):*	0	0	0	18,827	15,565	0	0	0	0	0	0	34,392	27
28	<b>TOTAL General Administration</b>	<b>(179,065)</b>	<b>24,040</b>	<b>(347,035)</b>	<b>17,977</b>	<b>101,735</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(382,348)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(276,710)</b>	<b>24,040</b>	<b>(347,035)</b>	<b>(20,719)</b>	<b>108,201</b>	<b>(563)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(512,786)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Generations Oakton Pavillion# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	4,385	713,454	0	0	6,342	0	0	0	0	0	0	724,181	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,855)	1,014,193	0	(12,266)	5,640	0	0	0	0	0	0	1,005,712	32
33	Real Estate Taxes	0	(9,633)	0	0	7,321	0	0	0	0	0	0	(2,312)	33
34	Rent-Facility & Grounds	0	(1,432,000)	0	0	0	0	0	0	0	0	0	(1,432,000)	34
35	Rent-Equipment & Vehicles	0	0	0	5,788	0	0	0	0	0	0	0	5,788	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>2,530</b>	<b>286,014</b>	<b>0</b>	<b>(6,478)</b>	<b>19,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>301,369</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	(1,801)	0	0	0	0	0	(1,801)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(75,655)	0	0	0	0	0	0	0	0	0	0	(75,655)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(75,655)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,801)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(77,456)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(349,835)</b>	<b>310,054</b>	<b>(347,035)</b>	<b>(27,197)</b>	<b>127,504</b>	<b>(2,364)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(288,873)</b>	<b>45</b>

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.**

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

**B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.**  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34	Rent	\$ 1,432,000	Generations Property - Des Plaines	100.00%	\$	\$ (1,432,000)	1
2	V	33	Real Estate Taxes	457,600	Generations Property - Des Plaines	100.00%		(457,600)	2
3	V	19	Professional Fees		Generations Property - Des Plaines	100.00%			3
4	V	20	Dues and Subscriptions		Generations Property - Des Plaines	100.00%			4
5	V	21	Office and Clerical		Generations Property - Des Plaines	100.00%			5
6	V	26	Insurance		Generations Property - Des Plaines	100.00%	24,040	24,040	6
7	V	30	Depreciation		Generations Property - Des Plaines	100.00%	713,454	713,454	7
8	V	31	Amortization		Generations Property - Des Plaines	100.00%			8
9	V	32	Interest		Generations Property - Des Plaines	100.00%	1,014,193	1,014,193	9
10	V	33	Real Estate Taxes		Generations Property - Des Plaines	100.00%	447,967	447,967	10
11	V								11
12	V								12
13	V								13
14	Total		\$ 1,889,600				\$ 2,199,654	\$ * 310,054	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	David Kozin	9.25%	Albany Care	Cook, IL	Generations Prop.	Lincolnwood, IL	Bldg. Company	2
3	Renee Kozin	9.25%	Applewood Rehabilitation Center, LLC	Matteson, IL	Generations HC			3
4	Brian Barrish	14.035%	Bryn Mawr Care, Inc.	Chicago, IL	Transitions	Lincolnwood, IL	Mgmt. Company	4
5	Barrish Group	16.375%	Columbus Park Nursing & Rehab Center	Chicago, IL	SIR Management	Lincolnwood, IL	Mgmt. Company	5
6	Ralph Gesualdo	8.188%	Decatur Manor Healthcare, LLC	Decatur, IL	SIR Properties	Lincolnwood, IL	Bldg. Company	6
7	Ralph Gesualdo Childrens Trust	8.188%	Elmwood Care, Inc.	Elmwood Park, IL				7
8	United Trust #1	4.094%	Greenwood Care, Inc.	Evanston, IL				8
9	United Trust #2	4.094%	Maplewood Care, Inc.	Elgin, IL				9
10	LG Trust	4.094%	Neighbors Rehabilitation Center, LLC	Byron, IL				10
11	BG Trust	4.094%	Oakton Arms	Des Plaines, IL				11
12	Burton Barrish	10.00%	Regency Rehabilitation Center, LLC	Niles, IL				12
13	Kirsten Barrish	1.00%	Rock Island Nursing & Rehab Center, LLC	Rock Island, IL				13
14	Joey Abramchik	2.00%	Wesly Rehabilitaiton Center	Auburn, IL				14
15	Louise Bergthold	2.00%	Wilson Care, Inc.	Chicago, IL				15
16	Patrick Baalke	1.00%						16
17	Pat McDiarmid	0.34%						17
18	Thomas Winter	2.00%						18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administrative	\$ 347,035	Generations Health Care Consultants	100.00%	\$	\$	(347,035) 15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 347,035			\$	0	\$ * (347,035) 39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Maintenance	\$ 23,400	SIR Management, Inc.	100.00%	\$ 4,296	\$ (19,104)	15
16	V	7 Emp. Ben. - Gen. Services		SIR Management, Inc.	100.00%			16
17	V	10 Nursing	56,160	SIR Management, Inc.	100.00%	33,513	(22,647)	17
18	V	15 Emp. Ben. - HC and Programs		SIR Management, Inc.	100.00%	3,055	3,055	18
19	V	19 Professional Fees	112,320	SIR Management, Inc.	100.00%	3,467	(108,853)	19
20	V	20 Dues and Subscriptions		SIR Management, Inc.	100.00%	1,419	1,419	20
21	V	21 Office and Clerical	46,800	SIR Management, Inc.	100.00%	108,673	61,873	21
22	V	24 Dues and Subscriptions		SIR Management, Inc.	100.00%	1,029	1,029	22
23	V	25 Other Admin. Staff Transportation		SIR Management, Inc.	100.00%	6,088	6,088	23
24	V	26 Insurance		SIR Management, Inc.	100.00%	1,831	1,831	24
25	V	27 Emp. Ben. - Gen. Admin.		SIR Management, Inc.	100.00%	5,754	5,754	25
26	V	32 Interest		SIR Management, Inc.	100.00%	(12,266)	(12,266)	26
27	V	35 Rent - Auto		SIR Management, Inc.	100.00%	4,920	4,920	27
28	V	35 Rent - Equipment		SIR Management, Inc.	100.00%	868	868	28
29	V	17 Administrative		SIR Management, Inc.	100.00%	22,900	22,900	29
30	V	19 Professional Fees		SIR Management, Inc.	100.00%	390	390	30
31	V	21 Office and Clerical		SIR Management, Inc.	100.00%	12,473	12,473	31
32	V	27 Emp. Ben. - Gen. Admin.		SIR Management, Inc.	100.00%	13,073	13,073	32
33	V	17 Administrative		SIR Management, Inc.	100.00%			33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 238,680			\$ 211,483	\$ * (27,197)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	\$ 23,400	SIR Management, Inc.	100.00%	\$ 6,387	\$ (17,013)	15
16	V	7		SIR Management, Inc.	100.00%	891	891	16
17	V	10		SIR Management, Inc.	100.00%	7,044	7,044	17
18	V	15		SIR Management, Inc.	100.00%	975	975	18
19	V	17		SIR Management, Inc.	100.00%	72,163	72,163	19
20	V	19		SIR Management, Inc.	100.00%	13,650	13,650	20
21	V	27		SIR Management, Inc.	100.00%	15,565	15,565	21
22	V	10A	18,720	SIR Management, Inc.	100.00%	9,791	(8,929)	22
23	V	15		SIR Management, Inc.	100.00%	1,378	1,378	23
24	V	6	23,978	SIR Management, Inc.	100.00%	37,313	13,335	24
25	V	7		SIR Management, Inc.	100.00%	5,584	5,584	25
26	V	5		SIR Management, Inc.	100.00%	2,050	2,050	26
27	V	6		SIR Management, Inc.	100.00%	1,151	1,151	27
28	V	19		SIR Management, Inc.	100.00%	68	68	28
29	V	21		SIR Management, Inc.	100.00%	91	91	29
30	V	26		SIR Management, Inc.	100.00%	198	198	30
31	V	30		SIR Management, Inc.	100.00%	6,342	6,342	31
32	V	32		SIR Management, Inc.	100.00%	5,640	5,640	32
33	V	33		SIR Management, Inc.	100.00%	7,321	7,321	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 66,098			\$ 193,602	\$ * 127,504	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	10 Nursing	\$ 42,697	Mac RX, LLC	100.00%	\$ 42,134	\$	(563)	15
16	V	39 Ancillary	136,353	Mac RX, LLC	100.00%	134,552		(1,801)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	<b>Total</b>		\$ 179,050			\$ 176,686	\$ *	(2,364)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Burton Barrish	Administrator	Administrative	10.000%	See Attachment	40.00	100.00%	Salary	\$ 99,398	17 - 1	1
2	Bryan Barrish	Shareholder	Administrative	16.370%	See Attachment	2.70	6.00%	Salary	13,505	17 - 7	2
3	Sarah Barrish	Relative	Administrative	0.0000%	See Attachment	3.04	6.75%	Salary	7,114	17 - 7	3
4	Kirsten Schloss	Shareholder	Administrative	1.000%	See Attachment	3.38	6.75%	Salary	6,504	17 - 7	4
5	Thomas Winter	Shareholder	Administrative	2.000%	See Attachment	4.05	6.75%	Salary	13,505	17 - 7	5
6	Thomas Bergthold	Relative	Administrative	0.000%	See Attachment	2.70	6.75%	Salary	2,792	17 - 7	6
7	Louise Bergthold	Shareholder	Administrative	2.000%	See Attachment	4.05	6.75%	Salary	13,505	17 - 7	7
8	Joey Abramchik	Shareholder	Administrative	2.000%	See Attachment	2.70	6.75%	Salary	13,650	17 - 7	8
9	Elka Abramchick	Relative	Administrative	0.000%	See Attachment	2.16	6.75%	Salary	2,900	17 - 7	9
10	Patricia McDiarmid	Relative	Administrative	0.000%	See Attachment	3.38	6.75%	Salary	11,145	17 - 7	10
11											11
12											12
13								TOTAL	\$ 184,018		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Generations Property - Des Plaines  
 Street Address 6840 N. Lincoln  
 City / State / Zip Code Lincolnwood, Illinois 60712  
 Phone Number ( 847) 675 - 7979  
 Fax Number ( 847) 675 - 0555

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	19	Professional Fees	Valuation Alloc. %	100	2	\$	\$	80	\$ 0	1
2	20	Dues and Subscriptions	Valuation Alloc. %	100	2			90	0	2
3	21	Office and Clerical	Valuation Alloc. %	100	2			80	0	3
4	26	Insurance	Valuation Alloc. %	100	2	30,050		80	24,040	4
5	30	Depreciation	Direct	882,267	2	882,267		713,454	713,454	5
6	31	Amortization	Direct	32,711	2			26,169	0	6
7	32	Interest	Valuation Alloc. %	100	2	1,267,741		80	1,014,193	7
8	33	Real Estate Taxes - Current	Direct	541,750	2	541,750		478,600	478,600	8
9	33	Real Estate Taxes - Prior	Valuation Alloc. %	100	2	(34,037)		90	(30,633)	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,687,771	\$		\$ 2,199,654	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Generations Health Care Consultants  
 Street Address 6840 N. Lincoln  
 City / State / Zip Code Lincolnwood, Illinois 60712  
 Phone Number ( 847) 675 - 7979  
 Fax Number ( 847) 675 - 0555

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization SIR Management, Inc.  
 Street Address 6840 N. Lincoln  
 City / State / Zip Code Lincolnwood, Illinois 60712  
 Phone Number ( 847) 675 - 7979  
 Fax Number ( 847) 675 - 0555

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Patient Days	721,222	14	\$ 63,617	\$ 48,702	\$ 4,296	1
2	7	Emp. Ben. - Gen. Services	Patient Days	721,222	14		48,702		2
3	10	Nursing	Patient Days	721,222	14	496,290	496,290	33,513	3
4	15	Emp. Ben. - HC and Programs	Patient Days	721,222	14	45,246	48,702	3,055	4
5	19	Professional Fees	Patient Days	721,222	14	51,349	48,702	3,467	5
6	20	Dues, Fees, and Subscriptions	Patient Days	721,222	14	21,010	48,702	1,419	6
7	21	Office and Clerical	Patient Days	721,222	14	1,609,327	1,193,369	108,673	7
8	24	Education and Seminar	Patient Days	721,222	14	15,238	48,702	1,029	8
9	25	Other Admin. Staff Transport.	Patient Days	721,222	14	90,162	48,702	6,088	9
10	26	Insurance	Patient Days	721,222	14	27,120	48,702	1,831	10
11	27	Emp. Ben. - Gen. Admin.	Patient Days	721,222	14	85,206	48,702	5,754	11
12	32	Interest	Patient Days	721,222	14	(181,648)	48,702	(12,266)	12
13	35	Rent - Auto	Patient Days	721,222	14	72,863	48,702	4,920	13
14	35	Rent - Equipment	Patient Days	721,222	14	12,850	48,702	868	14
15	17	Administrative	Patient Days	721,222	14	339,119	339,119	22,900	15
16	19	Professional Fees	Patient Days	721,222	14	5,774	48,702	390	16
17	21	Clerical and General	Patient Days	721,222	14	184,716	77,164	12,473	17
18	27	Emp. Ben. - Gen. Admin.	Patient Days	721,222	14	193,599	48,702	13,073	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,131,838	\$ 2,105,942	\$ 211,483	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization SIR Management, Inc.  
 Street Address 6840 N. Lincoln  
 City / State / Zip Code Lincolnwood, Illinois 60712  
 Phone Number ( 847) 675 - 7979  
 Fax Number ( 847) 675 - 0555

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	Dietary	Patient Days	721,222	14	\$ 94,587	\$ 94,587	48,702	\$ 6,387	1
2	7	Emp. Ben. - Gen. Services	Patient Days	721,222	14	13,188		48,702	891	2
3	10	Nursing	Patient Days	721,222	14	104,315	104,315	48,702	7,044	3
4	15	Emp. Ben. - HC and Programs	Patient Days	721,222	14	14,440		48,702	975	4
5	17	Administrative	Patient Days	721,222	14	1,068,659	1,068,659	48,702	72,163	5
6	19	Professional Fees	Patient Days	721,222	14	202,147		48,702	13,650	6
7	27	Emp. Ben. - Gen. Admin.	Patient Days	721,222	14	230,505		48,702	15,565	7
8	10A	Therapy	Special Rehab	322,920	13	168,894	168,894	18,720	9,791	8
9	15	Emp. Ben. - HC and Programs	Special Rehab	322,920	13	23,767		18,720	1,378	9
10	6	Maintenance	Maintenance	319,657	14	497,427	497,427	23,978	37,313	10
11	7	Emp. Ben. - HC and Programs	Maintenance	319,657	14	74,439		23,978	5,584	11
12	5	Utilities	Alloc. Square Feet	12,878	14	30,338		870	2,050	12
13	6	Maintenance	Alloc. Square Feet	12,878	14	17,037		870	1,151	13
14	19	Professional Fees	Alloc. Square Feet	12,878	14	1,002		870	68	14
15	21	Office and Clerical	Alloc. Square Feet	12,878	14	1,351		870	91	15
16	26	Insurance	Alloc. Square Feet	12,878	14	2,937		870	198	16
17	30	Depreciation	Alloc. Square Feet	12,878	14	93,883		870	6,342	17
18	32	Interest	Alloc. Square Feet	12,878	14	83,486		870	5,640	18
19	33	Real Estate Taxes	Alloc. Square Feet	12,878	14	108,372		870	7,321	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 2,830,774	\$ 1,933,882		\$ 193,602	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization MAC RX, LLC  
 Street Address 2307 S. Mount Prospect Road  
 City / State / Zip Code Des Plaines, Illinois 60018  
 Phone Number ( 224) 220 - 2700  
 Fax Number ( 224) 220 - 2730

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing	Direct Allocation		\$	\$		\$ 42,134	1
2	39	Ancillary	Direct Allocation					134,552	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 176,686	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Generations Oakton Pavillion # 0052910 Report Period Beginning: 01/01/15 Ending: 12/31/15

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Lake Forest Bank and Trust		X	Mortgage		09/02/14	\$ 18,750,000	\$ 18,486,327	09/02/18	4.20%	\$ 854,193	1								
2	Oakton Pavilion, Inc.	X		Mortgage		09/02/14	3,000,000	3,000,000		4.00%	120,000	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Lake Forest Bank and Trust		X	Note Payable		09/02/14	600,000	400,000	09/02/18	5.00%	28,851	6								
7	Member Loans	X		Note Payable							40,000	7								
8	SIR Management	X									(6,626)	8								
9	<b>TOTAL Facility Related</b>						\$ 22,350,000	\$ 21,886,327			\$ 1,036,418	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income										(1,855)	10								
11												11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (1,855)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 22,350,000	\$ 21,886,327			\$ 1,034,563	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

**Important, please see the next worksheet, "RE\_Tax". The real estate tax statement and bill must accompany the cost report.**

1. Real Estate Tax accrual used on 2014 report.	\$	<b>486,460</b>	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<b>463,148</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).	\$	<b>(23,312)</b>	<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<b>478,600</b>	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>	\$		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<b>455,288</b>	<b>7</b>

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	<b>2010</b>	<b>400,463</b>	<b>8</b>
	<b>2011</b>	<b>405,727</b>	<b>9</b>
	<b>2012</b>	<b>383,121</b>	<b>10</b>
	<b>2013</b>	<b>444,478</b>	<b>11</b>
	<b>2014</b>	<b>455,827</b>	<b>12</b>

**FOR BHF USE ONLY**

<b>Real Estate Tax Accrual = \$455,827 * 1.05 = \$478,600</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014	\$	<b>13</b>
<b>Alloc. - SIR Management = \$7,321</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>Opening Accrual ADJ - \$15,016 (Due to Change in Allocatino Basis to Actual vs. Estimated Bills)</b>	<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

**2014 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Generations Oakton Pavillion COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0052910  
 CONTACT PERSON REGARDING THIS REPORT Edward N. Slack  
 TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-29-106-006-000</u>	<u>Long Term Care Facility</u>	\$ <u>455,827.37</u>	\$ <u>455,827.37</u>
2. <u>Alloc. - SIR Management</u>	<u>Long Term Care Facility</u>	\$ <u>92,940.84</u>	\$ <u>6,278.81</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>548,768.21</u></u>	\$ <u><u>462,106.18</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES        NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

**PLEASE NOTE: Payment information from the Internet** or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 92,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	74,998	1975	\$ 200,000	1
2	Alloc. - SIR Mgmt.				2
3	TOTALS	74,998		\$ 200,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	294		1980	1980	\$ 4,171,968	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		1981		955						9
10	Various		1983		30,266						10
11	Various		1985		10,972						11
12	Various		1986		6,905						12
13	Various		1987		24,076						13
14	Various		1988		12,905						14
15	Various		1989		7,282						15
16	Various		1990		3,609						16
17	Various		1991		41,760						17
18	Various		1992		4,590						18
19	Various		2001		277,723						19
20	Various		2003		18,438						20
21	Various		2004		41,892						21
22	Various		2005		122,248						22
23	Various		2006		11,911						23
24	Various		2006		244,384						24
25	Various		2007		46,834						25
26	Various		2009		19,153						26
27	Various		2010		62,103						27
28	Various		2011		1,600,355						28
29	Expansion Tank for AC		2012		13,167						29
30	Sprinkler System		2012		39,096						30
31	Carpentry, Tiling, Ceiling, Plumbing, Electrical Work - 1-3 Flrs		2013		70,000						31
32	Generator Diesel Reserve Tank		2013		12,740						32
33	Valve For Heat Handler System		2013		6,729						33
34	Wander System for Dementia Parier		2013		9,481						34
35	Circuit Breaker for Electrical Room		2013		5,675						35
36	Fire Alarm System		2013		118,703						36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	<a href="#">Tubes for Boilers</a>	2013	\$ 20,852	\$		\$	\$	\$	37
38	<a href="#">Metal Roof in Ramp Area</a>	2013	1,393						38
39	<a href="#">Miracle Plumbing - Recirculating Pump</a>	2014	3,700						39
40	<a href="#">Albright - Rebuild Sewer</a>	2014	3,510						40
41	<a href="#">Edwards Engineering - Evaporator Coil</a>	2014	3,575						41
42	<a href="#">Edwards Engineering - Walk In Cooler Compressor</a>	2014	3,450						42
43	<a href="#">Grainger - Sewer and Effluent Pumps</a>	2014	3,477						43
44	<a href="#">Holland Electric - Magnetic Egress Locks / Keypads (Ext Doors)</a>	2014	10,998						44
45	<a href="#">Lionheart Critical Power - Automatic Transfer Switches</a>	2014	10,857						45
46	<a href="#">Pegasus Custom Furniture - Custom Cabinets (Hallways)</a>	2014	3,700						46
47	<a href="#">Snapse Networks - Wireless System Installation</a>	2015	15,425						47
48	<a href="#">Holland Electric - Nurse Call System (1st Floor)</a>	2015	10,870						48
49	<a href="#">Julio Vargas Installation - Irrigation System</a>	2015	5,250						49
50	<a href="#">North Shore Gardens - Landscaping</a>	2015	45,791						50
51	<a href="#">John William Interiors - Carpeting (Room 205 and 218)</a>	2015	3,917						51
52	<a href="#">Holland Electric / MBS - Security System and Cameras</a>	2015	4,576						52
53	<a href="#">Nova Fire Protection - FD Connection Check Valve Repair</a>	2015	4,349						53
54	<a href="#">Pegasus Custom Furniture - Custom Cabinets (Hallways)</a>	2015	6,000						54
55	<a href="#">Sherwin Williams - Room Painting (Capitalized R &amp; M)</a>	2015	3,630						55
56									56
57									57
58									58
59									59
60									60
61	<a href="#">Generations Health Care Property of Des Plaines, LLC</a>								61
62									62
63	<a href="#">Fine Line - Exterior Tuckpointing</a>	2015	71,300						63
64	<a href="#">HD Supply - Panic Hardware on Stairwells</a>	2015	26,966						64
65									65
66									66
67									67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 7,299,506	\$		\$	\$	\$	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,374,736	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	FS Depreciation - Generations HCN of Oakton Pavilion, LLC			3,822		3,822		3,891	31
32	FS Depreciation - Generations HC Prop. of Des Plaines, LLC			417,707		417,707		556,943	32
33	FS Depreciation - SIR Management / SIR Properties			2,102		3,386	1,284	42,407	33
34	TOTAL (lines 1 thru 33)		\$ 7,374,736	\$ 423,631		\$ 424,915	\$ 1,284	\$ 603,241	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,299,506	\$		\$	\$	\$	1
2	<b>SIR Management, Inc.</b>								2
3									3
4	Various	1993	7,753						4
5	Various	1994	24						5
6	Various	1995	177						6
7	Various	1997	11,913						7
8	Various	1999	937						8
9	Various	1999							9
10	Various	2000	1,106						10
11	Various	2007	3,554						11
12	Various	2008	9,793						12
13	Various	2009	24,335						13
14	Various	2011	602						14
15	Various	2012	1,927						15
16	Various	2014	270						16
17									17
18									18
19									19
20	<b>SIR Properties, Inc. / SIR Management, Inc.</b>								20
21									21
22	Various	1993	496						22
23	Various	1994	291						23
24	Various	1997	115						24
25	Various	1998	1,852						25
26	Various	1999	3,875						26
27	Various	2002	121						27
28	Various	2007	535						28
29	Various	2009	1,836						29
30	Various	2010	1,845						30
31	Various	2012	1,873						31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,374,736	\$		\$	\$	\$	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 49,917	\$ 1,022	\$ 1,022	\$		\$ 2,044	71
72	Current Year Purchases	120,264	8,077	8,077			8,077	72
73	Fully Depreciated Assets							73
74	R.P. Allocations	90,781	299,779	302,834	3,055		462,039	74
75	TOTALS	\$ 260,962	\$ 308,878	\$ 311,933	\$ 3,055		\$ 472,160	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Alloc. - SIR Management			\$ 2,375	\$ 208	\$ 254	\$ 46		\$ 1,622	76
77										77
78										78
79										79
80	TOTALS			\$ 2,375	\$ 208	\$ 254	\$ 46		\$ 1,622	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,838,073 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 732,717 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 737,102 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 4,385 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,077,023 85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**Generations HCN at Oakton Pavilion, LLC  
Medicaid Cost Report  
01/01/15 - 12/31/15**

**Page 13 Supplemental Schedule**

Description	Cost	Book Depr.	S/L Depr.	Accumulated Depreciation
<b>Related Party 1 - Generations HC Property of Des Plaines, LLC</b>				
Prior		295,747	295,747	394,330
Current				
Total	-	295,747	295,747	394,330
<b>Related Party 2 - SIR Management, Inc.</b>				
Prior	90,752	4,032	7,087	67,680
Current				
Total	90,752	4,032	7,087	67,680
<b>Related Party 3 - SIR Properties / SIR Management, Inc.</b>				
Prior	29	-	-	29
Current				
Total	29	-	-	29
<b>Related Party 4</b>				
Prior				
Current				
Total	-	-	-	-
<b>Total</b>	<b>90,781</b>	<b>299,779</b>	<b>302,834</b>	<b>462,039</b>

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning: 01/01/15

Ending: 12/31/15

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Related Party

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. [X] YES [ ] NO

Table with 8 columns: Line, Description, 1 Year Constructed, 2 Number of Beds, 3 Original Lease Date, 4 Rental Amount, 5 Total Years of Lease, 6 Total Years Renewal Option\*, 7. Rows include Original Building, Additions, and a TOTAL row.

10. Effective dates of current rental agreement: Beginning Ending

11. Rent to be paid in future years under the current rental agreement:

Table with 2 columns: Fiscal Year Ending, Annual Rent. Rows for years /2016, /2017, and /2018.

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease

9. Option to Buy: [ ] YES [ ] NO Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: \$ 6,138 Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

Table with 5 columns: Line, Use, 1 Model Year and Make, 2 Monthly Lease Payment, 3 Rental Expense for this Period, 4. Rows include Alloc. - Sir Management and a TOTAL row.

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

**Generations HCN at Oakton Pavilion, LLC  
 Medicaid Cost Report  
 01/01/15 - 12/31/15**

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**Page 14 Supplemental Schedule - Building and Fixed Equipment**

Vendor	Amount
Total	-

**Page 14 Supplemental Schedule - Equipment Rental**

Vendor	Item Rented	Amount
Toshiba	Copier	3,084
De Lage	Copier	2,186
Alloc. - SIR Management, Inc.		868
Total		6,138

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

**A. TYPE OF TRAINING PROGRAM** (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

**D. NUMBER OF CNAs TRAINED**

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT**

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	271,323	\$		\$	271,323	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				82,989				82,989	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				252,747				252,747	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					179,811			179,811	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <a href="#">See Supplemental</a>	39 - 02						0				12
13	Other (specify): <a href="#">See Supplemental</a>	39 - 03					27,968				27,968	13
14	TOTAL			\$		\$	635,027	\$	179,811	\$	814,838	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning: 01/01/15

Ending:

12/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 341,547	\$ 742,378	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>100,000</u> )	1,703,030	1,703,030	3
4	Supply Inventory (priced at <u>Cost - FIFO</u> )			4
5	Short-Term Investments			5
6	Prepaid Insurance	165,492	171,373	6
7	Other Prepaid Expenses	1,488	1,488	7
8	Accounts Receivable (owners or related parties)	90,000	310,166	8
9	Other(specify): <u>See Supplemental Schedule</u>			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,301,557	\$ 2,928,435	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		15,899,064	14
15	Leasehold Improvements, at Historical Cost	118,401	421,857	15
16	Equipment, at Historical Cost	165,890	3,123,370	16
17	Accumulated Depreciation (book methods)	(14,012)	(1,190,326)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	38,450	5,991,246	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 308,729	\$ 24,945,211	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,610,286	\$ 27,873,646	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 782,807	\$ 1,044,342	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	255,589	255,589	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,559	13,559	31
32	Accrued Real Estate Taxes(Sch.IX-B)		541,750	32
33	Accrued Interest Payable		73,400	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Supplemental Schedule</u>	4,481	4,481	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,056,436	\$ 1,933,121	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	400,000	3,400,000	39
40	Mortgage Payable		18,486,327	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Supplemental Schedule</u>			43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 400,000	\$ 21,886,327	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 1,456,436	\$ 23,819,448	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,153,850	\$ 4,054,198	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,610,286	\$ 27,873,646	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**Generations HCN at Oakton Pavilion, LLC**  
**Medicaid Cost Report**  
**01/01/15 - 12/31/15**

**Page 17 Supplemental Schedule**

Description	Operating	After Consolidation
<b>Line 9 - Other Current Assets</b>		
Total	-	-
<b>Line 23 - Other Long Term Assets</b>		
Deposit on Fixed Assets	25,800	25,800
Construction in Progress	12,650	723,663
Acquisition Costs (Arms)	-	5,170,710
Transfer Costs - Net of Amortization	-	48,471
Loan Fees - Net of Amortization	-	22,602
Total	38,450	5,991,246
<b>Line 36 - Other Current Liabilities</b>		
Due to Prior Owners	4,481	4,481
Total	4,481	4,481
<b>Line 43 - Other Long Term Liabilities</b>		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,099,150</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,099,150</b>	<b>6</b>
<b>A. Additions (deductions):</b>			
<b>7</b>	NET Income (Loss) (from page 19, line 43)	\$ <b>54,700</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>54,700</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,153,850</b>	<b>24</b> *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,230,489	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,230,489	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	197,982	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 197,982	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	15,824	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	13,591	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 29,415	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,855	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,855	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	90,858	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 90,858	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,550,599	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,745,145	31
32	Health Care	3,434,322	32
33	General Administration	2,058,833	33
<b>B. Capital Expense</b>			
34	Ownership	1,936,642	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	890,493	35
36	Provider Participation Fee	430,464	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,495,899	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	54,700	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 54,700	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,493,775	44
45	Private Pay - Net Inpatient Revenue	2,247,467	45
46	Medicare - Net Inpatient Revenue	2,404,549	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	2,489,490	47
48	Other-(specify) <u>Veterans and Hospice - Net Inpatient Revenue</u>	595,208	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,230,489	49

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Final If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

**SEE ACCOUNTANTS' COMPILATION REPORT**

**Generations HCN at Oakton Pavilion, LLC  
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**Page 19 Supplemental Schedule**

<b>Description</b>	<b>Total</b>	<b>Adjustment</b>
<b>Line 28 - Other Revenue</b>		
Miscellaneous Revenue	258	258
Activity Income	600	600
Dietary Income (Arms)	84,000	84,000
Housekeeping Income (Arms)	6,000	6,000
Total	<u>90,858</u>	<u>90,858</u>

Facility Name & ID Number Generations Oakton Pavillion

# 0052910

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,901	1,955	\$ 84,984	\$ 43.47	1
2	Assistant Director of Nursing	786	790	29,263	37.04	2
3	Registered Nurses	32,472	34,592	937,857	27.11	3
4	Licensed Practical Nurses	13,948	14,787	356,308	24.10	4
5	CNAs & Orderlies	83,591	87,693	1,033,526	11.79	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,938	6,292	116,159	18.46	8
9	Activity Director					9
10	Activity Assistants	14,819	15,977	186,825	11.69	10
11	Social Service Workers	2,748	2,856	42,703	14.95	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	25,947	26,991	323,362	11.98	15
16	Dishwashers					16
17	Maintenance Workers	7,209	7,947	121,737	15.32	17
18	Housekeepers	17,657	18,564	177,308	9.55	18
19	Laundry	9,691	10,114	86,918	8.59	19
20	Administrator	1,846	2,080	99,398	47.79	20
21	Assistant Administrator					21
22	Other Administrative	1,960	2,080	94,755	45.56	22
23	Office Manager					23
24	Clerical	12,555	13,205	197,230	14.94	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	7,523	8,035	241,016	30.00	33
34	TOTAL (lines 1 - 33)	240,591	253,958	\$ 4,129,349 *	\$ 16.26	34

**B. CONSULTANT SERVICES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 8,991	01 - 03	35
36	Medical Director	36,112	09 - 03	36
37	Medical Records Consultant	4,294	10 - 03	37
38	Nurse Consultant	56,160	10 - 03	38
39	Pharmacist Consultant	5,367	10 - 03	39
40	Physical Therapy Consultant	173	10A - 03	40
41	Occupational Therapy Consultant	439	10A - 03	41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant	141	10A - 03	43
44	Activity Consultant	2,860	11 - 03	44
45	Social Service Consultant	2,558	12 - 03	45
46	Other(specify) <u>Clergy Services</u>	15,841	12 - 03	46
47	<u>Specialized Rehab Consultant</u>	18,720	10A - 03	47
48	<u>Dietary Consultant</u>	23,400	01 - 03	48
49	TOTAL (lines 35 - 48)	\$ 175,056		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	908	\$ 45,130	10 - 03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	3,761	88,723	10 - 03	52
53	TOTAL (lines 50 - 52)	4,669	\$ 133,853		53

SEE ACCOUNTANTS' COMPILATION REPORT

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.







**Generations HCN at Oakton Pavilion, LLC**  
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Page 21 Supplemental Schedule - Legal Invoice Detail

<u>Firm Name</u>	<u>Invoice Date</u>	<u>Description of Services</u>	<u>Total</u>	<u>Non-Allowable Amount</u>
Neal, Gerber & Eisenberg, LLP	08/28/15	General Labor and Employment	1,830	
Sub-Total			<u>1,830</u>	<u>-</u>

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).**

(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

