

Facility Name & ID Number Bella Terra Morton Grove

0053223 Report Period Beginning: 1/1/18 Ending: 12/31/18

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	211	Skilled (SNF)	211	77,015	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	2	Sheltered Care (SC)	2	730	5
6		ICF/DD 16 or Less			6
7	213	TOTALS	213	77,745	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	5 Total		
8	SNF	35,159	11,269	9,236	55,664	8	
9	SNF/PED					9	
10	ICF					10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	35,159	11,269	9,236	55,664	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.60%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

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

Meals on Wheels

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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 02/13/1965

J. Was the facility purchased or leased after January 1, 1978?
 YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
 YES NO If YES, enter number of beds certified 211 and days of care provided 7,598

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/1/18 Ending: 12/31/18

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
	A. General Services										
1	Dietary	622,867	71,052	134,856	828,775	828,775	1,429	830,204			1
2	Food Purchase		294,399		294,399	294,399	24	294,423			2
3	Housekeeping	303,301	70,453	46,001	419,755	419,755	2,249	422,004			3
4	Laundry	59,052	36,455	155,622	251,129	251,129	(4,168)	246,961			4
5	Heat and Other Utilities			278,876	278,876	278,876	1,338	280,214			5
6	Maintenance	153,485	88,239	186,659	428,383	428,383	10,582	438,965			6
7	Other (specify):*	-	-	-			-				7
8	TOTAL General Services	1,138,705	560,598	802,014	2,501,317	2,501,317	11,454	2,512,771			8
	B. Health Care and Programs										
9	Medical Director	-	-	33,525	33,525	33,525	-	33,525			9
10	Nursing and Medical Records	4,483,356	226,846	191,163	4,901,365	4,901,365	(76,719)	4,824,646			10
10a	Therapy	132,213	-	-	132,213	132,213	-	132,213			10a
11	Activities	199,819	11,763	10,262	221,844	221,844	89	221,933			11
12	Social Services	138,475	-	2,992	141,467	141,467	5,569	147,036			12
13	CNA Training	-	-	-			-				13
14	Program Transportation	-	-	-			-				14
15	Other (specify):* Mgmt Alloc of Benefit	-	-	-			10,254	10,254			15
16	TOTAL Health Care and Programs	4,953,863	238,609	237,942	5,430,414	5,430,414	(60,807)	5,369,607			16
	C. General Administration										
17	Administrative	535,440	-	798,120	1,333,560	1,333,560	(1,198,589)	134,971			17
18	Directors Fees			-			-				18
19	Professional Services			174,018	174,018	174,018	16,586	190,604			19
20	Dues, Fees, Subscriptions & Promotions			66,689	66,689	66,689	(6,103)	60,586			20
21	Clerical & General Office Expenses	195,385	-	289,207	484,592	484,592	479,909	964,501			21
22	Employee Benefits & Payroll Taxes			811,775	811,775	811,775	(103,160)	708,615			22
23	Inservice Training & Education			-			-				23
24	Travel and Seminar			435	435	435	3,923	4,358			24
25	Other Admin. Staff Transportation		-	1,232	1,232	1,232	-	1,232			25
26	Insurance-Prop.Liab.Malpractice			402,118	402,118	402,118	7,181	409,299			26
27	Other (specify):* Mgmt Alloc of Benefit	-	-	-			75,034	75,034			27
28	TOTAL General Administration	730,825		2,543,594	3,274,419	3,274,419	(725,219)	2,549,200			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,823,393	799,207	3,583,550	11,206,150	11,206,150	(774,572)	10,431,578			29

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

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

Facility Name & ID Number

Bella Terra Morton Grove

#0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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	
	D. Ownership											
30	Depreciation			151,537	151,537		151,537	581,981	733,518			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			62,006	62,006		62,006	1,167,118	1,229,124			32
33	Real Estate Taxes			565,728	565,728		565,728	(10,782)	554,946			33
34	Rent-Facility & Grounds			1,526,250	1,526,250		1,526,250	(1,470,949)	55,301			34
35	Rent-Equipment & Vehicles			32,622	32,622		32,622	5,353	37,975			35
36	Other (specify):*			-				-				36
37	TOTAL Ownership			2,338,143	2,338,143		2,338,143	272,721	2,610,864			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	251,396	1,233,566	1,484,962		1,484,962	-	1,484,962			39
40	Barber and Beauty Shops	-	-	-				-				40
41	Coffee and Gift Shops	-	-	-				-				41
42	Provider Participation Fee			405,785	405,785		405,785	-	405,785			42
43	Other (specify):* Non-Allowable Cos	52,348	-	573,539	625,887		625,887	(625,887)				43
44	TOTAL Special Cost Centers	52,348	251,396	2,212,890	2,516,634		2,516,634	(625,887)	1,890,747			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,875,741	1,050,603	8,134,583	16,060,927		16,060,927	(1,127,738)	14,933,189			45

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

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

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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				4
5	Telephone, TV & Radio in Resident Rooms	(20,847)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(106,301)	30		9
10	Interest and Other Investment Income	(19,511)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,418)	43		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	(6,086)	43		18
19	Entertainment	(1,798)	43		19
20	Contributions	(99,917)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(248,867)	43		24
25	Fund Raising, Advertising and Promotional	(35,732)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See PG5A</u>	(260,584)	Var		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (802,061)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(325,677)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (325,677)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,127,738)		37

*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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Bella Terra Morton Grove

ID# 0053223

Report Period Beginning: 1/1/18

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non Allowable Admissions Salaries	\$ (52,348)	43	1
2	Labs - Part A	(26,161)	43	2
3	Sequestration	(94,862)	43	3
4	Patient Personal Items	(5,037)	43	4
5	Radiology	(31,815)	43	5
6	Offset Misc Income	(15,910)	21	6
7	Adjust Real Estate Taxes	(16,729)	33	7
8	Disallow Lobbying Expense	(6,923)	20	8
9	Non Allowable Legal	(10,799)	19	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				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	Total	(260,584)		49

Facility Name & ID Number

Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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 PG6 - Supp		See PG6 - Supp		See PG6 - 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 Schedule V	2 Line	3 Cost Per General Ledger		5 Cost to Related Organization		6 Percent of Ownership	7 Operating Cost of Related Organization		8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	4 Amount	Name of Related Organization						
1	V	19	Professional Fees	\$	MG Property Holdings	1	\$ 22,451	\$	22,451	1
2	V	30	Depreciation		MG Property Holdings	1	688,282		688,282	2
3	V	32	Interest		MG Property Holdings	1	1,180,213		1,180,213	3
4	V	33	Real Estate Taxes	565,845	MG Property Holdings	1	565,728		(117)	4
5	V	34	Rent	1,526,250	MG Property Holdings	1			(1,526,250)	5
6	V									6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total			\$ 2,092,095			\$ 2,456,674	\$ *	364,579	14

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

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	<u>1</u> <u>Dietician - Wages</u>	\$	<u>Legacy Healthcare Financial Services, LLC</u>		\$ 1,429	\$ 1,429	15
16	V	<u>2</u> <u>Food</u>		<u>Legacy Healthcare Financial Services, LLC</u>		24	24	16
17	V	<u>3</u> <u>Housekeeping Supplies</u>		<u>Legacy Healthcare Financial Services, LLC</u>		2,249	2,249	17
18	V	<u>4</u> <u>Linen</u>		<u>Legacy Healthcare Financial Services, LLC</u>		14	14	18
19	V	<u>6</u> <u>Maintenance Wages</u>		<u>Legacy Healthcare Financial Services, LLC</u>		11,228	11,228	19
20	V	<u>10</u> <u>Nursing - Wages</u>		<u>Legacy Healthcare Financial Services, LLC</u>		88,418	88,418	20
21	V	<u>10</u> <u>Nursing</u>	168,859	<u>Legacy Healthcare Financial Services, LLC</u>		3,722	(165,137)	21
22	V	<u>11</u> <u>Activities</u>		<u>Legacy Healthcare Financial Services, LLC</u>		89	89	22
23	V	<u>12</u> <u>Social Service Consultant</u>		<u>Legacy Healthcare Financial Services, LLC</u>		5,567	5,567	23
24	V	<u>15</u> <u>Employee Benefits Nursing - Mgmt Alloc</u>		<u>Legacy Healthcare Financial Services, LLC</u>		10,254	10,254	24
25	V	<u>17</u> <u>Administrative Salary - Mgmt Alloc</u>	798,120	<u>Legacy Healthcare Financial Services, LLC</u>		13,570	(784,550)	25
26	V	<u>17</u> <u>Management Fees</u>		<u>Legacy Healthcare Financial Services, LLC</u>		104,838	104,838	26
27	V	<u>19</u> <u>Professional Fees</u>		<u>Legacy Healthcare Financial Services, LLC</u>		14,395	14,395	27
28	V	<u>20</u> <u>Dues, Fees, Subscriptions</u>		<u>Legacy Healthcare Financial Services, LLC</u>		819	819	28
29	V	<u>21</u> <u>Clerical & General Wages</u>	518,877	<u>Legacy Healthcare Financial Services, LLC</u>		481,455	(37,422)	29
30	V	<u>21</u> <u>Clerical & General Other</u>		<u>Legacy Healthcare Financial Services, LLC</u>		13,926	13,926	30
31	V	<u>24</u> <u>Seminars</u>		<u>Legacy Healthcare Financial Services, LLC</u>		3,923	3,923	31
32	V	<u>26</u> <u>Insurance Expense</u>		<u>Legacy Healthcare Financial Services, LLC</u>		6,665	6,665	32
33	V	<u>27</u> <u>Employee Benefits - Mgmt Alloc</u>	103,160	<u>Legacy Healthcare Financial Services, LLC</u>		75,034	(28,126)	33
34	V	<u>32</u> <u>Interest Expense</u>		<u>Legacy Healthcare Financial Services, LLC</u>		44	44	34
35	V	<u>34</u> <u>Rent Expense</u>		<u>Legacy Healthcare Financial Services, LLC</u>		55,301	55,301	35
36	V	<u>35</u> <u>Equipment Rental</u>				5,353	5,353	36
37	V							37
38	V							38
39	Total		\$ 1,589,016			\$ 898,317	\$ * (690,699)	39

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

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	5	Laundry	\$ 179,480	EcoBrite Linen		\$ 175,298	\$ (4,182)	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			\$ 179,480			\$ 175,298	\$ * (4,182)	39

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

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	5 Utilities	\$	CF. St. Louis, Inc.		\$ 1,338	\$ 1,338	15
16	V	6 Repairs & Maintenance		CF. St. Louis, Inc.		1,801	1,801	16
17	V	19 Professional Fees		CF. St. Louis, Inc.		56	56	17
18	V	20 Dues & Subscriptions		CF. St. Louis, Inc.		1	1	18
19	V	21 Office Expense - Wages		CF. St. Louis, Inc.		440	440	19
20	V	26 Insurance		CF. St. Louis, Inc.		516	516	20
21	V	32 Interest		CF. St. Louis, Inc.		6,372	6,372	21
22	V	33 Real Estate Taxes		CF. St. Louis, Inc.		6,064	6,064	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		\$			\$ 16,588	\$ * 16,588	39

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

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	Repairs & Maintenance	\$ 25,924	ReMed Services, LLC		\$ 25,177	\$ (747)	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			\$ 25,924			\$ 25,177	\$ * (747)	39

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

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	19	Payroll Services	\$ 36,352	ProPay HR LLC		\$ 26,835	\$ (9,517)	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			\$ 36,352			\$ 26,835	\$ * (9,517)	39

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

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	Repairs & Maintenance	\$ 22,843	ML Group Design and Development		\$ 21,144	\$ (1,699)	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			\$ 22,843			\$ 21,144	\$ * (1,699)	39

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

Facility Name & ID Number

Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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	YAIR ZUCKERMAN	10	Astoria Place Living & Rehab	Chicago	Legacy Healthcare	Skokie	Management Co.	1
2	MENACHEM SHABAT	3.1	Bella Terra Morton Grove	Morton Grove	Financial Svcs, LLC			2
3	MENACHEM & AHUVA SHABAT DESC	27.95	Chalet Living & Rehab Center	Chicago				3
4	CHAIM RAJCHENBACH	7.76	Elmhurst Nursing	Elmhurst	Legacy Real	Skokie	Real Estate	4
5	GPN FAMILY TRUST	23.29	The Grove of Evanston, LLC	Evanston	Properties, LLC			5
6	DAVID M. FRIEDMAN	4.9	The Villa at Evergreen	Evergreen Park				6
7	RONALD SHABAT	10	The Grove of Fox Valley	Aurora	Grove Healthcare	Skokie	Real Estate	7
8	THE RAJCHENBACH 2015 FAMILY TR	10	The Grove of LaGrange Park LLC	LaGrange Park	Properties, LLC			8
9	ROSS BOTNER	3	The Grove at the Lake	Zion				9
10			Lakefront Nursing & Rehab Center, LLC	Chicago	ReMED Services,	Skokie	Medical	10
11			The Grove at Lincoln Park Living & Rehab	Chicago	LLC		Equipment Sales	11
12			Avantara Long-Grove	Long Grove				12
13			The Grove North Living & Rehab Center	Skokie	Progressive	Skokie	Consulting	13
14			The Grove of Northbrook	Northbrook	Healthcare			14
15			Warren Barr North Shore	Highland Park	Consulting			15
16			Avantara Park Ridge	Park Ridge				16
17			Peterson Park Associates Ltd. Partnetship	Chicago	MG Property	Morton Grove	Real Estate	17
18			Warren Barr South Loop	Chicago	Holdings, LLC			18
19			Warren Barr	Chicago				19
20			Aurora Supportive Living	Aurora	Lifeline Ambulance	Chicago	Ambulance Svcs.	20
21								21
22					ProPay	Evanston	Payroll Services	22
23								23
24					ML Group Design	Skokie	Asset Mgmt Fees	24
25								25
26					ML Enterprise	Skokie	Asset Mgmt Fees	26
27								27
28					CF St.Louis Inc	Skokie	Management Co.	28
29								29
30					EcoBrite Linen	Skokie	Laundry Service	30

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/1/18 Ending: 12/31/18

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									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9	No owners from this facility received any compensation										9
10											10
11											11
12											12
13								TOTAL	\$		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

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 Legacy Healthcare Financial Services, LLC
 Street Address 3450 Oakton Street
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 679-9797
 Fax Number (847) 679-3676

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	Dietician Salaries	Bed Days Available	1,918,919	34	\$ 35,288	\$ 33,257	77,745	\$ 1,430	1
2	2	Food	Bed Days Available	1,918,919	34	595		77,745	24	2
3	3	Housekeeping Supplies	Bed Days Available	1,918,919	34	55,512		77,745	2,249	3
4	4	Linen	Bed Days Available	1,918,919	34	343		77,745	14	4
5	6	Maintenance Wages	Bed Days Available	1,918,919	34	277,153	235,999	77,745	11,229	5
6	10	Medical Supplies	Bed Days Available	1,918,919	34	2,274,232	2,182,345	77,745	92,141	6
7	11	Activities	Bed Days Available	1,918,919	34	2,204		77,745	89	7
8	12	Social Service Consultant	Bed Days Available	1,918,919	34	137,411	136,611	77,745	5,567	8
9	15	Employee Benefits Nursing - Mgmt Alloc	Bed Days Available	1,918,919	34	253,092		77,745	10,254	9
10	17	Administrative Salary - Mgmt Alloc	Bed Days Available	1,918,919	34	2,922,553	2,922,553	77,745	118,407	10
11	17	Management Fees	Bed Days Available	1,918,919	34			77,745	0	11
12	19	Professional Fees	Bed Days Available	1,918,919	34	355,302		77,745	14,395	12
13	20	Dues, Fees, Subscriptions	Bed Days Available	1,918,919	34	20,207		77,745	819	13
14	21	Clerical & General Wages	Bed Days Available	1,918,919	34	11,883,371	11,883,371	77,745	481,455	14
15	21	Clerical & General Other	Bed Days Available	1,918,919	34	343,715		77,745	13,926	15
16	24	Seminars	Bed Days Available	1,918,919	34	96,819		77,745	3,923	16
17	26	Insurance Expense	Bed Days Available	1,918,919	34	164,496		77,745	6,665	17
18	27	Employee Benefits - Mgmt Alloc	Bed Days Available	1,918,919	34	1,852,008		77,745	75,034	18
19	32	Interest Expense	Bed Days Available	1,918,919	34	1,072		77,745	43	19
20	34	Rent Expense	Bed Days Available	1,918,919	34	1,364,972		77,745	55,302	20
21	35	Equipment Rental	Bed Days Available	1,918,919	34	132,116		77,745	5,353	21
22										22
23										23
24										24
25	TOTALS					\$ 22,172,461	\$ 17,394,136		\$ 898,319	25

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 EcoBrite Linen
 Street Address 3712 Jarvis Ave
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 582-4000
 Fax Number (

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	5	Laundry	Direct Allocation		\$	\$		\$ 175,298	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				\$	\$		\$ 175,298	25

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 CF St. Louis, Inc.
 Street Address 3450 Oakton St.
 City / State / Zip Code Skokie, IL
 Phone Number ()
 Fax Number ()

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	5	Utilities	Direct Allocation	1,916,917	\$ 32,982	\$	77,745	\$ 1,338	1
2	6	Repairs & Maintenance	Direct Allocation	1,916,917	44,396		77,745	1,801	2
3	19	Professional Fees	Direct Allocation	1,916,917	1,378		77,745	56	3
4	20	Dues & Subscriptions	Direct Allocation	1,916,917	23		77,745	1	4
5	21	Office Expense	Direct Allocation	1,916,917	10,860		77,745	440	5
6	26	Insurance	Direct Allocation	1,916,917	12,721		77,745	516	6
7	32	Interest	Direct Allocation	1,916,917	157,106		77,745	6,372	7
8	33	Real Estate Taxes	Direct Allocation	1,916,917	149,528		77,745	6,064	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				\$ 408,994	\$		\$ 16,588	25

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 ReMed Services, LLC
 Street Address 3450 Oakton Street
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 679-9797
 Fax Number (847) 683-2900

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	Repairs & Maintenance	Direct Allocation		\$	\$		\$ 25,177	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				\$	\$		\$ 25,177	25

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 ProPay HR LLC

Street Address 2201 W. Main Street

City / State / Zip Code Evanston, IL 60202

Phone Number ()

Fax Number ()

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	Payroll Services	Direct Allocation		\$	\$		\$ 26,835	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				\$	\$		\$ 26,835	25

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending: 12/31/18

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 ML Group Design

Street Address _____

City / State / Zip Code _____

Phone Number _____

Fax Number _____

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	Repairs & Maintenance	Direct Allocation		\$	\$		\$ 21,144	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				\$	\$		\$ 21,144	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/1/18 Ending: 12/31/18

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			
A. Directly Facility Related																				
Long-Term																				
1	The Private Bank		X	Mortgage	\$ 36,666	9/10/14	\$ 18,800,000	\$ 14,471,658	1/31/2019	Libor+0.04	\$ 918,375	1								
2	Greystone		X	Mortgage	Interest Only	9/30/14	2,350,000	1,940,116	9/24/2019	0.1100	216,377	2								
3	Capex		X	Mortgage	Interest Only	9/30/14	1,200,000	715,905	9/24/2019	Libor+0.0475	45,461	3								
4												4								
5												5								
Working Capital																				
6	The Private Bank		X	Operations LOC	Interest Only	9/30/15	0	780,000	9/29/2017	0.0487	62,006	6								
7												7								
8												8								
9	TOTAL Facility Related				\$36,666.00		\$ 22,350,000	\$ 17,907,679			\$ 1,242,219	9								
B. Non-Facility Related*																				
10												10								
11								Allocated from Legacy HC Financial Serv			44	11								
12								Interest Income			(19,511)	12								
13								Allocated from Mgmt Co.			6,372	13								
14	TOTAL Non-Facility Related						\$	\$			\$ (13,095)	14								
15	TOTALS (line 9+line14)						\$ 22,350,000	\$ 17,907,679			\$ 1,229,124	15								

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

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bella Terra Morton Grove COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053223

CONTACT PERSON REGARDING THIS REPORT Moti Ninio

TELEPHONE (847) 676-5315 FAX #: (773) 248-9703

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(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>10-19-120-002-0000</u>	<u>Skilled Nursing Facility</u>	\$ <u>687,059.51</u>	\$ <u>567,236.33</u>
2. <u>10-19-303-064-0000</u>	<u>Skilled Nursing Facility</u>	\$ <u>13,225.99</u>	\$ <u>10,919.38</u>
3. <u>10-23-406-034-0000</u>	<u>Real estate entity</u>	\$ <u>492,481.94</u>	\$ <u>6,064.45</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>1,192,767.44</u>	\$ <u>584,220.16</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? X 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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.**

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,175 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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).

Assisted Living Facility

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>183,600</u>	<u>2014</u>	<u>\$ 866,800</u>	<u>1</u>
2	<u>Allocated from CF St. Louis</u>			<u>8,004</u>	<u>2</u>
3	TOTALS	183,600		\$ 874,804	3

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	ALLOCATION OF PURCHASE PRICE	2014	1965	\$ 13,963,360	\$ -	40	\$ 349,084	\$ 349,084	\$ 1,483,607	4
5					-		-			5
6	Allocated from CF St. Louis, LLC	2016		43,099	-	35	1,231	1,231	3,694	6
7					-		-			7
8					-		-			8
Improvement Type**										
9	ALLOCATION OF PURCHASE PRICE	2014	2014	200,000	-	30	6,667	6,667	28,334	9
10					-		-			10
11	Parking Lot Work: Milling, Install Primer Level, Patch	2015	2015	38,487	2,566	15	2,566		8,980	11
12	Pave and Stripe - Orange Area				-		-			12
13	New trees, shrubs, bushes - Bella Terra North Sign Fork	2015	2015	18,000	1,200	15	1,200		4,200	13
14	New Wood Flooring Installed	2015	2015	14,969	499	30	499		1,746	14
15	Pro-Tech Roofing	2015	2015	60,500	2,017	30	2,017		7,059	15
16					-		-			16
17	TriCore Environmental - Parking Lot	2015	2015	34,180	1,139	30	1,139		3,987	17
18					-		-			18
19	Fire Alarm Panel - Mechanical Room	2015	2015	6,118	204	30	204		714	19
20					-		-			20
21	Inspect and Rejuvenate Cooling Tower - Roof	2015	2015	6,964	232	30	232		812	21
22					-		-			22
23	Carpet - Main Hallway	2015	2015	13,636	455	30	455		1,591	23
24					-		-			24
25	Install Satellite Service for facility with 19 receivers	2015	2015	2,866	96	30	96		335	25
26					-		-			26
27	Install Tile Flooring - Resident Rooms	2015	2015	22,394	746	30	746	0	2,612	27
28					-		-			28
29	Facility signage - Front of Building	2015	2015	19,331	644	30	644	0	2,255	29
30					-		-			30
31	Remove roof flashing, Install insulation and .060 mil. TPO	2015	2015	4,800	160	30	160		560	31
32	Roof system - Over ramp area				-		-			32
33					-		-			33
34	2,212 Ivory Plank - Hallway	2015	2015	5,123	171	30	171		598	34
35					-		-			35
36					-		-			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

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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	Wood Plank Flooring - Hallway	2015	\$ 9,343	\$ 311	30	\$ 311	\$	\$ 1,090	37
38				-		-			38
39	Redwood Sales Contract - Hallway	2015	39,491	1,316	30	1,316		4,607	39
40				-		-			40
41	Remove Wallpaper, Repair and Paint Walls. Install new doors. - Dining Room, Busn Office, PT Office	2015	9,820	327	30	327		1,145	41
42				-		-			42
43				-		-			43
44	Install Tile on Floor and Walls - Craft Room	2015	3,928	131	30	131		458	44
45				-		-			45
46	Hot Water Piping & Boiler Repair - Mechanical Room	2015	5,270	176	30	176		615	46
47				-		-			47
48	Facility Landscaping	2016	5,750	383	15	383		894	48
49				-		-			49
50	Computer Kiosks - Nursing Stations	2016	4,585	153	30	153		459	50
51				-		-			51
52	Facility Signage - Outside of building	2016	15,710	524	30	524		1,572	52
53	Facility Signage - Outside of building	2016	3,179	106	30	106		247	53
54	Tile - Kitchen, craft room, resident main dining room	2016	5,006	167	30	167		473	54
55				-		-			55
56	Painting - Bendix Wing	2016	25,567	852	30	852		2,414	56
57				-		-			57
58	Kitchen HVAC - Rooftop	2016	3,785	126	30	126		326	58
59				-		-			59
60	Room Signs - All rooms	2016	6,363	212	30	212		565	60
61				-		-			61
62	10 Sanitation Cabinets - isolation carts for entire facility	2016	2,500	83	30	83		222	62
63				-		-			63
64	29 Overbed Lights - Bendix Wing	2016	4,930	164	30	164		410	64
65				-		-			65
66	Doors - Rehab Wing	2016	3,030	101	30	101		236	66
67				-		-			67
68	New Flue pipes - Boiler Room	2016	3,586	120	30	120		260	68
69				-		-			69
70	TOTAL (lines 4 thru 69)		\$ 14,605,671	\$ 15,381		\$ 372,363	\$ 356,982	\$ 1,567,077	70

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

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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 12A, Carried Forward		\$ 14,605,671	\$ 15,381		\$ 372,363	\$ 356,982	\$ 1,567,077	1
2				-		-			2
3	<u>Reroute Pipes - Boiler Room</u>	2016	7,660	255	30	255		553	3
4				-		-			4
5	<u>Boiler - New install boiler room</u>	2016	152,686	5,090	30	5,090		11,452	5
6				-		-			6
7	<u>Chiller - Basement Boiler Room</u>	2016	32,329	1,078	30	1,078		2,605	7
8				-		-			8
9	<u>Install vinyl cove base and chiller repair - Basement</u>	2016	6,870	229	30	229		573	9
10				-		-			10
11	<u>Landscaping enhancements - outside facility</u>	2017	21,267	1,418	15	1,418		2,481	11
12				-		-			12
13	<u>Arcitect Fee 500 wing and Exterior renovation</u>	2017	19,345	645	30	645		1,290	13
14				-		-			14
15	<u>Flooring - 900 Wing Dining Room</u>	2017	5,417	181	30	181		331	15
16				-		-			16
17	<u>Remove diverting valve boiler and install isolation valve</u>	2017	8,232	274	30	274		503	17
18				-		-			18
19	<u>Replace concrete, wallcovering, flooring. Paint/install - Activity Ro</u>	2017	40,600	1,353	30	1,353		2,255	19
20				-		-			20
21	<u>New block heater and water pump/thermostat housing</u>	2017	22,187	740	30	740		1,233	21
22				-		-			22
23	<u>Electrial work to correct life safety inspection</u>	2017	2,875	96	30	96		144	23
24				-		-			24
25	<u>Interior and exterior permits</u>	2017	2,638	88	30	88		132	25
26				-		-			26
27	<u>Paving - Outside facility</u>	2017	2,600	87	30	87		130	27
28				-		-			28
29	<u>Landscaping enhancements - outside facility</u>	2017	2,800	93	30	93		116	29
30	<u>Plumbing and sewer</u>	2017	6,400	213	30	213		266	30
31	<u>Repair storm drains and brickwork</u>	2017	4,250	142	30	142		166	31
32	<u>Relocate exhaust fan</u>	2017	3,110	104	30	104		147	32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 14,946,937	\$ 27,467		\$ 384,449	\$ 356,982	\$ 1,591,454	34

**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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 14,946,937	\$ 27,467		\$ 384,449	\$ 356,982	\$ 1,591,454	1
2	Kitchen floor tiles grinded out. Grout was replaced	2018	7,850	131	30	131		131	2
3	Resident bathrooms grab bars in wing 200,300,400.			-		-			3
4	New faucets wing 300, entire wing 200 had new faucet handles and cartridges. Wing 200,300,400,496 and terrace suits south all had under sink scald pipe.			-		-			4
5				-		-			5
6		2018	3,650	61	30	61		61	6
7	Dialysis Room-Demolition of walls, drywall, sprinkler, counters quartz, plumbing lines and drains, flooring vinyl			-		-			7
8	electric new outlets,4 new lighting fixtures, millwork on cabinets.			-		-			8
9		2018	50,000	833	30	833		833	9
10	Roof-repaired bad leaks in 100 wing, patched 2 large areas in 400 wing with hot tar, sealed and repaired large open cracks around dome area.			-		-			10
11		2018	3,125	52	30	52		52	11
12	Arcitect Fee 500 wing and Exterior renovation	2018	3,037	71	30	71		71	12
13				-		-			13
14				-		-			14
15				-		-			15
16				-		-			16
17				-		-			17
18				-		-			18
19				-		-			19
20				-		-			20
21				-		-			21
22	Allocated from Legacy Healthcare	2018	319	-		16	16	16	22
23				-		-			23
24				-		-			24
25	Allocated from CF. St. Louis Inc.	2016	267,586	-	20	13,379	13,379	40,138	25
26	Allocated from CF. St. Louis Inc.	2017	6,211	-	20	311	311	621	26
27				-		-			27
28				-		-			28
29				-		-			29
30				-		-			30
31				-		-			31
32	To Reconcile to Book Depreciation			8,423		-	(8,423)		32
33				-		-			33
34	TOTAL (lines 1 thru 33)		\$ 15,288,715	\$ 37,038		\$ 399,303	\$ 362,265	\$ 1,633,377	34

**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	\$ 1,641,556	\$ 110,593	\$ 328,311	\$ 217,718		\$ 1,288,443	71
72	Current Year Purchases	39,451	3,906	3,945	39		3,945	72
73	Fully Depreciated Assets				-			73
74	See Sch 13A	19,595		1,959	1,959		4,969	74
75	TOTALS	\$ 1,700,602	\$ 114,499	\$ 334,215	\$ 219,716		\$ 1,297,357	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	N/A			\$ -	\$ -	\$ -			\$ -	76
77					-	-	-			77
78					-	-	-			78
79					-	-	-			79
80	TOTALS			\$ -	\$ -	\$ -			\$ -	80

E. Summary of Care-Related Assets

		1 Reference	2 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)	\$ 17,864,121	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 151,537	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 733,518	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 581,981	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,930,734	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	N/A	\$ -	\$ -	\$ -	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ -	\$ -	\$ -	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 38,000	92
93			93
94			94
95		\$ 38,000	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.

Facility Name: Bella Terra Morton Grove
IDPH License ID Number: 0053223
Fiscal Year End: 12/31/18

Schedule 13A

XI. Ownership Costs
Line 79 - Vehicle Depreciation

Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Life in Years	Accumulated Depreciation
Allocation from LHFS, Inc	14,753		1,475	-	10	3,516
CF St. Louis, LLC	4,842		484	-	10	1,453
				-		
				-		
				-		
TOTAL	19,595	-	1,959	-		4,969

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ _____			3
4	Additions				_____			4
5					_____			5
6	Allocated from Mgmt. Co.				<u>55,301</u>			6
7	TOTAL				\$ <u>55,301</u>			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2019 \$ _____

13. _____ /2020 \$ _____

14. _____ /2021 \$ _____

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 NO

16. Rental Amount for movable equipment: \$ 32,909 Description: See Sch 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Mgmt. Co.		\$ _____	\$ <u>5,066</u>	17
18			_____	_____	18
19			_____	_____	19
20			_____	_____	20
21	TOTAL		\$ _____	\$ <u>5,066</u>	21

* 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.

Facility Name: Bella Terra Morton Grove
IDPH License ID Number: 0053223
Fiscal Year End: 12/31/18

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Postage	7,099
Medical	23,384
Maintenance	2,139
Allocated from Management	287
Total - Line 16	32,909

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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></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>3. <u>CLINICAL PORTION:</u></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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

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)	
TOTAL TRAINED	

- (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.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)						
			Units of Service			Units	Cost							
1	Licensed Occupational Therapist	39(3)	hrs	\$	6,504	468,275	\$	6,504	\$	468,275	1			
2	Licensed Speech and Language Development Therapist	39(3)	hrs								2			
3	Licensed Recreational Therapist		hrs		1,555	111,962		1,555		111,962	3			
4	Licensed Physical Therapist	39(3)	hrs		8,523	613,656		8,523		613,656	4			
5	Physician Care		visits								5			
6	Dental Care		visits								6			
7	Work Related Program		hrs								7			
8	Habilitation		hrs								8			
9	Pharmacy	39(2)	# of prescripts					240,840		240,840	9			
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10			
11	Academic Education		hrs								11			
12	Other (specify): <u>Oxygen</u>	39(2)						10,556		10,556	12			
13	Other (specify): <u>Ambulance</u>	39(3)			551	39,673		551		39,673	13			
14	TOTAL			\$	17,133	\$ 1,233,566	\$	251,396	\$	17,133	\$	1,484,962	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.

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning: 1/1/18

Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/18 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,855	\$ 69,109	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>805,316</u>)	2,474,465	2,474,465	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	51,745	51,745	6
7	Other Prepaid Expenses	17,719	17,719	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	99,337	223,174	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,646,121	\$ 2,836,212	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		874,804	13
14	Buildings, at Historical Cost		14,006,459	14
15	Leasehold Improvements, at Historical Cost	1,053,283	1,282,256	15
16	Equipment, at Historical Cost	592,015	1,700,602	16
17	Accumulated Depreciation (book methods)	(376,924)	(2,930,734)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		2,402,442	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(1,260,582)	20
21	Restricted Funds			21
22	Other Long-Term Assets (sp) <u>Loan Fees</u>		313,264	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,268,374	\$ 16,388,511	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,914,495	\$ 19,224,723	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 983,994	\$ 983,994	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	545,913	545,913	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,497	18,497	31
32	Accrued Real Estate Taxes(Sch.IX-B)		523,325	32
33	Accrued Interest Payable		86,300	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17A</u>	806,711	1,817,897	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,355,115	\$ 3,975,926	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	780,000	17,907,679	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 780,000	\$ 17,907,679	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,135,115	\$ 21,883,605	46
47	TOTAL EQUITY(page 18, line 24)	\$ 779,380	\$ (2,658,882)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,914,495	\$ 19,224,723	48

*(See instructions.)

Facility Name: Bella Terra Morton Grove
 IDPH License ID Number: 0053223
 Fiscal Year End: 12/31/18

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Description	After	
	Operating	Consolidation
2997 ESCROW	-	123,837
101014 REFUND	74,893	74,893
101015 EXCHANGE	24,076	24,076
115900 EMPLOYEE LOANS,ADV,WAGE ASSIGN	368	368
Total - Line 9	99,337	223,174

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
123.6 DUE TO OTHERS	-	(729,599)
124.8 DUE TO/FROM RELATED	-	1,596,308
125.2 DUE TO/FROM RES.	-	144,477
101008 RESIDENT FUND	6,812	6,812
101009 REFUND - TRANSFER	37,331	37,331
115800 PAYROLL EXCHANGE	32,615	32,615
120020 DUE TO/FROM - BELLA TERRA MORTON GROVE & MANAGEMEN	(860,896)	(860,896)
120317 DUE TO/FROM - BELLA TERRA MORTON GROVE & ALF	567,047	567,047
120358 DUE TO/FROM - MORTON GROVE & WARREN BARR GOLD COAS	-	-
120366 DUE TO/FROM - WARREN BARR LINCOLNSHIRE & BELLA TER	196,632	196,632
130000 DUE TO/FROM PROPCO	729,599	729,599
140000 DUE TO/FROM PRIOR OWNER	20,793	20,793
140500 DUE TO/FROM OTHERS	(46,000)	(46,000)
200100 ACCRUED EXPENSE	77,891	77,891
200117 ACCRUED MANAGEMENT FEES ENTITIES	98,707	98,707
200130 ACCRUED BCBS EE INSURANCE	27,107	27,107
200260 DUE TO/FROM MEDICARE	(126,646)	(126,646)
200265 BAD DEBT PART A - MMAI	(7,606)	(7,606)
200275 DUE TO BCBS - UPP	(43,003)	(43,003)
200276 BCBS ACCELERATED PAYMENT	96,328	96,328
Total - Line 36	806,711	1,817,897

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 782,076	1
2	Restatements (describe):		2
3	Changes in Equity	43,599	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 825,675	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(46,295)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (46,295)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 779,380	24 *

* This must agree with page 17, line 47.

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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,558,578	1
2	Discounts and Allowances for all Levels	(7,026,516)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,532,062	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,135,792	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,135,792	8
C. Other Operating Revenue			
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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	233,817	17
18	Sale of Supplies to Non-Patients	6,305	18
19	Laboratory	42,980	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 283,102	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	19,511	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 19,511	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Other Revenue</u>	44,165	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 44,165	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,014,632	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,501,317	31
32	Health Care	5,430,414	32
33	General Administration	3,274,419	33
B. Capital Expense			
34	Ownership	2,338,143	34
C. Ancillary Expense			
35	Special Cost Centers	2,110,849	35
36	Provider Participation Fee	405,785	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,060,927	40
41	Income before Income Taxes (line 30 minus line 40)**	(46,295)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (46,295)	43
III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,822,631	44
45	Private Pay - Net Inpatient Revenue	1,831,526	45
46	Medicare - Net Inpatient Revenue	3,326,025	46
47	Other-(specify) <u>Insurance</u>	551,880	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,532,062	49

* This must agree with page 4, line 45, column 4.
 ** Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.
 ^ Entity is a cash basis taxpayer

Facility Name & ID Number Bella Terra Morton Grove

0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18

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	2,008	2,080	\$ 119,725	\$ 57.56	1
2	Assistant Director of Nursing	2,021	2,185	94,890	43.43	2
3	Registered Nurses	42,843	45,935	1,481,022	32.24	3
4	Licensed Practical Nurses	32,680	35,097	963,932	27.46	4
5	CNAs & Orderlies	101,258	108,635	1,624,917	14.96	5
6	CNA Trainees					6
7	Licensed Therapist	619	652	23,839	36.56	7
8	Rehab/Therapy Aides	2,438	2,707	41,411	15.30	8
9	Activity Director	747	769	15,479	20.13	9
10	Activity Assistants	11,359	12,043	148,653	12.34	10
11	Social Service Workers	5,333	5,748	138,475	24.09	11
12	Dietician					12
13	Food Service Supervisor	1,884	2,288	66,608	29.11	13
14	Head Cook					14
15	Cook Helpers/Assistants	40,549	45,670	556,259	12.18	15
16	Dishwashers					16
17	Maintenance Workers	6,288	6,976	153,485	22.00	17
18	Housekeepers	23,635	26,297	303,301	11.53	18
19	Laundry	3,847	4,577	59,052	12.90	19
20	Administrator	7,596	8,055	380,045	47.18	20
21	Assistant Administrator	4,410	4,686	155,395	33.16	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,347	10,161	195,385	19.23	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	2,029	2,312	51,639	22.34	31
32	Other Health C: See Sch 20A	6,550	7,247	214,194	29.56	32
33	Other(specify) See Sch 20A	3,572	3,797	88,035	23.19	33
34	TOTAL (lines 1 - 33)	311,013	337,917	\$ 6,875,741 *	\$ 20.35	34

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

** See instructions.

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	Monthly	\$ 20,620	1(3) 35
36	Medical Director	Monthly	33,525	9(3)(7) 36
37	Medical Records Consultant			37
38	Nurse Consultant	Monthly	4,901	1(7) 38
39	Pharmacist Consultant	Monthly	16,759	10(3) 39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	Monthly	1,783	11(3) 44
45	Social Service Consultant	Monthly	3,026	12(3)(7) 45
46	Other(specify) <u>MDS Consultant</u>	Monthly	32,394	10(3) 46
47				47
48				48
49	TOTAL (lines 35 - 48)		\$ 113,008	49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ N/A		50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	\$		53

Facility Name: Bella Terra Morton Grove
IDPH License ID Number: 0053223
Fiscal Year End: 12/31/18

Schedule 20A

XVIII. Staffing and Salary Costs

Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS/Care Plan Coordinator LPN	1,995	2,312	86,901	\$ 37.59
MDS/Care Plan Coordinator RN	2,147	2,302	89,890	\$ 39.05
Staffing Coordinator	374	398	6,115	\$ 15.36
Unit Assistant	2,034	2,235	31,288	\$ 14.00
Total - Line 32 Other Health Care (specify):	6,550	7,247	214,194	

XVIII. Staffing and Salary Costs

Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Admissions Director	1,969	2,110	52,348	\$ 24.81
Guest Services Director	1,603	1,687	35,687	\$ 21.15
Total - Line 33 Other (specify):	3,572	3,797	88,035	

Facility Name & ID Number **Bella Terra Morton Grove**

0053223

Report Period Beginning: **1/1/18**

Ending: **12/31/18**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Nissim Bejar	Administrator	0	\$ 228,272	Workers' Compensation Insurance	\$ 162,813	IDPH License Fee	\$ 1,990		
Annette Brandt	Administrator	0	108,581	Unemployment Compensation Insurance	42,437	Advertising: Employee Recruitment	1,027		
Lorrie Butler	Administrator	0	74,114	FICA Taxes	468,238	Health Care Worker Background Check	2,243		
Alicia Wildermuth	Asst Administrator	0	124,473	Employee Health Insurance	202,819	(Indicate # of checks performed <u>187</u>)			
				Employee Meals		Patient Background Checks	693 8,316		
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council on Long Term Care	20,234		
				Employee Retirement	11,443	Miscellaneous Licenses & Fees	12,276		
				Payroll Taxes	88,792	Miscellaneous Dues & Subscriptions	20,603		
				PTO Adjustment	(217,435)	Allocated from Mgmt Co	820		
				Uniforms	4,563	Less: Lobbying Expense	(6,923)		
				Other Benefits	48,105	Less: Public Relations Expense	()		
				Allocated from Mgmt Co.	(103,160)	Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 535,440	TOTAL (agree to Schedule V, line 22, col.8)		\$ 708,615	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 60,586
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Management Fees (Eliminated in Column 7)			\$ 798,120	N/A		\$	Out-of-State Travel	\$	
							In-State Travel	435	
							Seminar Expense		
							Allocated from Mgmt. Co.	3,923	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 798,120	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 4,358
C. Professional Services									
Vendor/Payee	Type		Amount						
See Schedule 21C	Professional Services		\$ 174,018						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 174,018						

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Bella Terra Morton Grove
 IDPH License ID Number: 0053223
 Fiscal Year End: 12/31/18

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
2401 Incorporated	Other Professional Fees	4,800
Achieve Accrediation	Other Professional Fees	8,071
Adam Zollinger Interiors	Other Professional Fees	825
Broadcast Music, Inc.	Other Professional Fees	1,016
Compligant	Other Professional Fees	2,574
Compliance Resources, Inc.	Legal Fees	169
Friends of Ira Silverstein	Other Professional Fees	500
Greystone Servicing Corporation	Other Professional Fees	75
Heartland Alliance Health	Other Professional Fees	95
Integra Script	Other Professional Fees	500
Language Line Services, Inc.	Other Professional Fees	178
Lexington Insurnace Company	Legal Fees	10,000
Lexisnexis Risk Solutions	Other Professional Fees	175
Lighthouse Services, Inc.	Other Professional Fees	307
Maher Najjar	Other Professional Fees	212
Meridith Haralambakis	Other Professional Fees	400
ML Group Design & Development	Asset Management Fees	18,500
Motion Picture Licensing Corp	Other Professional Fees	255
MTS Consulting	Other Professional Fees	2,447
Personnel Planners	Other Professional Fees	2,100
Prospect Resources, Inc.	Other Professional Fees	1,000
PSD Solutions	Other Professional Fees	540
Legacy Reimbursement	Other Professional Fees	7,872
SB2 Inc	Legal Fees	341
The Joint Commission	Other Professional Fees	4,864
Paycor Fees	Payroll Fees	36,352
RSM US LLP	Accounting	33,972
Baker, Donelson, Bearman, Caldwell	Legal Fees	79
Corporation Service Company	Legal Fees	258
Foley & Lardner, LLP	Legal Fees	36
Kitch Drutchas Wagner Valitutt	Legal Fees	8,763
Legacy Reimbursement	Legal Fees	4,309
Meyer Magence	Legal Fees	2,250
Nelson Hardiman, LLP	Legal Fees	635
Ogletree, Deakins, Nash, Smoak & Stewart, PC	Legal Fees	14
Robbins, Salomon & Patt, LTD	Legal Fees	56
Steven Mihajlovic	Legal Fees	1,000
Stone Pogrund & Korey, LLC	Legal Fees	10,765
Stone, Mcguire & Siegel	Legal Fees	1,013
Scott & Kraus, LLC	Legal Fees	6,700
Total (agree to Schedule V, line 19, column 3)		174,018
Allocated from Management Company Legal Fees		(3,145)
Allocated from Management Company Professional Services		30,530
Less: Non-Allowable Legal Fees		(10,799)
Total (agree to Schedule V, line 19, column 8)		190,604

Facility Name & ID Number Bella Terra Morton Grove# 0053223

Report Period Beginning:

1/1/18

Ending:

12/31/18**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council for Long-Term Care \$20,234
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 73,220 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 405,785
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained? Adequate records have been maintained
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: RSM US LLP
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.