



Facility Name & ID Number Generations At Elmwood Park

# 0040410 Report Period Beginning: 01/01/18 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	245	Skilled (SNF)	245	89,425	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	245	TOTALS	245	89,425	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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	9,572	705	48,531	58,808	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,572	705	48,531	58,808	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.76%

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

None (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)

None

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 4/1/1993

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 4/1/1993 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 245 and days of care provided 3,643

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCURAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Generations At Elmwood Park # 0040410 Report Period Beginning: 01/01/18 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
	<b>A. General Services</b>										
1	Dietary	433,453	39,090	57,497	530,040		530,040	(13,775)	516,265		1
2	Food Purchase		347,638		347,638	(48,114)	299,524	(42)	299,482		2
3	Housekeeping	400,946	99,830		500,776		500,776	(8,050)	492,726		3
4	Laundry	136,877	58,028		194,905		194,905	(324)	194,581		4
5	Heat and Other Utilities			276,194	276,194		276,194	(764)	275,430		5
6	Maintenance	83,532	43,236	219,127	345,895		345,895	4,495	350,390		6
7	Other (specify):*							9,282	9,282		7
8	<b>TOTAL General Services</b>	<b>1,054,808</b>	<b>587,822</b>	<b>552,818</b>	<b>2,195,448</b>	<b>(48,114)</b>	<b>2,147,334</b>	<b>(9,178)</b>	<b>2,138,156</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			91,650	91,650		91,650		91,650		9
10	Nursing and Medical Records	4,907,771	867,759	129,649	5,905,179		5,905,179	(176,237)	5,728,942		10
10a	Therapy	292,155	144,200	37,661	474,016		474,016	(15,127)	458,889		10a
11	Activities	151,584	2,645	2,524	156,753		156,753		156,753		11
12	Social Services	286,797		3,232	290,029		290,029		290,029		12
13	CNA Training										13
14	Program Transportation			33,075	33,075		33,075		33,075		14
15	Other (specify):*							8,710	8,710		15
16	<b>TOTAL Health Care and Programs</b>	<b>5,638,307</b>	<b>1,014,604</b>	<b>297,791</b>	<b>6,950,702</b>		<b>6,950,702</b>	<b>(182,654)</b>	<b>6,768,048</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	178,145		800,405	978,550		978,550	(648,025)	330,525		17
18	Directors Fees										18
19	Professional Services			626,771	626,771	(35,144)	591,627	(432,368)	159,259		19
20	Dues, Fees, Subscriptions & Promotions			58,934	58,934		58,934	(28,960)	29,974		20
21	Clerical & General Office Expenses	208,141	34,177	277,376	519,694		519,694	(84,610)	435,084		21
22	Employee Benefits & Payroll Taxes			1,200,406	1,200,406	48,114	1,248,520	(341)	1,248,180		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,003	2,003		2,003	286	2,289		24
25	Other Admin. Staff Transportation			1,715	1,715		1,715	18,220	19,935		25
26	Insurance-Prop.Liab.Malpractice			336,280	336,280		336,280	10,975	347,255		26
27	Other (specify):*							39,087	39,087		27
28	<b>TOTAL General Administration</b>	<b>386,286</b>	<b>34,177</b>	<b>3,303,890</b>	<b>3,724,353</b>	<b>12,971</b>	<b>3,737,324</b>	<b>(1,125,735)</b>	<b>2,611,588</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>7,079,401</b>	<b>1,636,603</b>	<b>4,154,499</b>	<b>12,870,503</b>	<b>(35,144)</b>	<b>12,835,359</b>	<b>(1,317,567)</b>	<b>11,517,792</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.

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

Facility Name &amp; ID Number

Generations At Elmwood Park

#0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			129,032	129,032		129,032	650,721	779,753			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			131,039	131,039		131,039	430,545	561,584			32
33	Real Estate Taxes					35,144	35,144	804,067	839,211			33
34	Rent-Facility & Grounds			1,914,000	1,914,000		1,914,000	(1,914,000)				34
35	Rent-Equipment & Vehicles			3,973	3,973		3,973	4,301	8,274			35
36	Other (specify):*							100,843	100,843			36
37	<b>TOTAL Ownership</b>			2,178,044	2,178,044	35,144	2,213,188	76,477	2,289,665			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	844,732	570,792	912,081	2,327,605		2,327,605	(26,487)	2,301,118			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			455,540	455,540		455,540		455,540			42
43	Other (specify):*			3,900	3,900		3,900	(3,900)				43
44	<b>TOTAL Special Cost Centers</b>	844,732	570,792	1,371,521	2,787,045		2,787,045	(30,387)	2,756,658			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	7,924,133	2,207,395	7,704,064	17,835,592		17,835,592	(1,271,477)	16,564,115			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 Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(2,898)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	192,484	30		9
10	Interest and Other Investment Income	(49,034)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(42)	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				18
19	Entertainment				19
20	Contributions	(7,467)	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	(181,705)	21		24
25	Fund Raising, Advertising and Promotional	(11,149)	20		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	(159,347)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (219,158)		\$	30

<b>BHF USE ONLY</b>							
48		49		50		51	
							52

**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	
		<b>Amount</b>	<b>Reference</b>	
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)	(1,052,319)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,052,319)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,271,477)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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>			\$		47

Generations At Elmwood Park

ID# 0040410

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty	\$ (17)	10	1
2	Theft & Damages Loss	(1,420)	21	2
3	Bank Fees	(6,855)	21	3
4	Purchase Services	(98,699)	10	4
5	Non-Allowable - Legal Fees	(14,973)	19	5
6	PAC Dues	(10,459)	20	6
7	Bldg. Co. - Filing Fees	(75)	21	7
8	Bldg. Co. - Amortization	(7,896)	36	8
9	Bldg. Co. - Office Expense	(60)	21	9
10	Bldg. Co. - Professional Fees	(10,500)	19	10
11	Capitalized R&M	(4,135)	06	11
12	Credit Card Fees	(358)	21	12
13	Marketing	(3,900)	43	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>	(159,347)		49

Generations At Elmwood Park

	ID#	<u>0040410</u>
Report Period Beginning:		<u>01/01/18</u>
Ending:		<u>12/31/18</u>

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Generations At Elmwood Park# 0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

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

	Operating Expenses	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>1</b>	<b>A. General Services</b>				(13,517)		(258)						(13,775)	1
2	Dietary													
3	Food Purchase	(42)											(42)	2
4	Housekeeping						(8,050)						(8,050)	3
5	Laundry						(324)						(324)	4
6	Heat and Other Utilities	(2,898)			2,134								(764)	5
7	Maintenance	(4,135)	6,781	(6,573)	8,549		(127)						4,495	6
8	Other (specify):*			1,248	8,034								9,282	7
8	<b>TOTAL General Services</b>	<b>(7,075)</b>	<b>6,781</b>	<b>(5,325)</b>	<b>5,200</b>		<b>(8,759)</b>						<b>(9,178)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(98,716)		(40,219)	8,019	(16,233)	(29,088)						(176,237)	10
10a	Therapy				(3,889)		(11,237)						(15,127)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			6,056	2,654								8,710	15
16	<b>TOTAL Health Care and Programs</b>	<b>(98,716)</b>		<b>(34,163)</b>	<b>6,783</b>	<b>(16,233)</b>	<b>(40,325)</b>						<b>(182,654)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(772,184)	124,159								(648,025)	17
18	Directors Fees													18
19	Professional Services	(25,473)	10,500	(432,448)	15,053								(432,368)	19
20	Fees, Subscriptions & Promotions	(29,075)		115									(28,960)	20
21	Clerical & General Office Expenses	(190,473)	60	105,789	114	(100)							(84,610)	21
22	Employee Benefits & Payroll Taxes					(341)							(341)	22
23	Inservice Training & Education													23
24	Travel and Seminar			286									286	24
25	Other Admin. Staff Transportation			18,220									18,220	25
26	Insurance-Prop.Liab.Malpractice		9,121	1,590	264								10,975	26
27	Other (specify):*			10,027	29,060								39,087	27
28	<b>TOTAL General Administration</b>	<b>(245,021)</b>	<b>19,681</b>	<b>(1,068,605)</b>	<b>168,650</b>	<b>(440)</b>							<b>(1,125,735)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(350,812)</b>	<b>26,462</b>	<b>(1,108,093)</b>	<b>180,633</b>	<b>(16,673)</b>	<b>(49,084)</b>						<b>(1,317,567)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Generations At Elmwood Park# 0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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	192,484	452,501		5,736								650,721	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(49,034)	504,143	(29,763)	5,199								430,545	32
33	Real Estate Taxes		795,804		8,263								804,067	33
34	Rent-Facility & Grounds		(1,914,000)										(1,914,000)	34
35	Rent-Equipment & Vehicles			4,301									4,301	35
36	Other (specify):*	(7,896)	108,739										100,843	36
37	<b>TOTAL Ownership</b>	135,554	(52,813)	(25,462)	19,198								76,477	37
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(26,487)							(26,487)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(3,900)											(3,900)	43
44	<b>TOTAL Special Cost Centers</b>	(3,900)				(26,487)							(30,387)	44
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(219,158)	(26,351)	(1,133,555)	199,831	(43,160)	(49,084)						(1,271,477)	45

**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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

**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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 1,914,000	Elmwood Property, LLC		\$	\$ (1,914,000)	1
2	V	32 Interest Income - RR	192	Elmwood Property, LLC			(192)	2
3	V	32 Mortgage Interest		Elmwood Property, LLC		504,335	504,335	3
4	V	36 MIP Expense		Elmwood Property, LLC		100,843	100,843	4
5	V	21 Office Expense		Elmwood Property, LLC		60	60	5
6	V	33 Real Estate Tax Expense		Elmwood Property, LLC		795,804	795,804	6
7	V	06 Repairs		Elmwood Property, LLC		6,781	6,781	7
8	V	36 Loan Fees - Amortization		Elmwood Property, LLC		7,896	7,896	8
9	V	30 Depreciation		Elmwood Property, LLC		452,501	452,501	9
10	V	19 Professional Fees		Elmwood Property, LLC		10,500	10,500	10
11	V	26 Property Insurance		Elmwood Property, LLC		9,121	9,121	11
12	V							12
13	V							13
14	Total		\$ 1,914,192			\$ 1,887,841	\$ * (26,351)	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	6 REPAIRS AND MAINT.	\$ 20,580	GENERATIONS HC NETWORK, LLC		\$ 14,007	\$ (6,573)
16	V	7 EMP. BEN.-GEN. SERV.		GENERATIONS HC NETWORK, LLC		1,248	1,248
17	V	9 MEDICAL DIRECTOR CONSULTS		GENERATIONS HC NETWORK, LLC			
18	V	10 NURSING	76,440	GENERATIONS HC NETWORK, LLC		36,221	(40,219)
19	V	15 EMP. BEN.-H.C.		GENERATIONS HC NETWORK, LLC		6,056	6,056
20	V	17 ADMINISTRATIVE	800,405	GENERATIONS HC NETWORK, LLC		28,221	(772,184)
21	V	19 PROFESSIONAL FEES	443,700	GENERATIONS HC NETWORK, LLC		11,252	(432,448)
22	V	20 FEES,SUBSCRIPTIONS		GENERATIONS HC NETWORK, LLC		115	115
23	V	21 CLERICAL & GENERAL	52,920	GENERATIONS HC NETWORK, LLC		158,709	105,789
24	V	24 EDUCATION & SEMINAR		GENERATIONS HC NETWORK, LLC		286	286
25	V	25 OTHER ADMIN. STAFF TRANS.		GENERATIONS HC NETWORK, LLC		18,220	18,220
26	V	26 INSURANCE		GENERATIONS HC NETWORK, LLC		1,590	1,590
27	V	27 EMP. BEN.-GEN. ADMIN.		GENERATIONS HC NETWORK, LLC		10,027	10,027
28	V	32 INTEREST		GENERATIONS HC NETWORK, LLC		(29,763)	(29,763)
29	V	35 AUTO RENTAL		GENERATIONS HC NETWORK, LLC		3,469	3,469
30	V	35 EQUIPMENT RENTAL		GENERATIONS HC NETWORK, LLC		832	832
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,394,045			\$ 260,490	\$ * (1,133,555)

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

Facility Name &amp; ID Number

Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

## 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	DIETARY SALARIES	\$ 20,580	GENERATIONS HC NETWORK, LLC	\$ 7,063	(13,517)
16	V	7	EMP. BEN.-DIETARY		GENERATIONS HC NETWORK, LLC	1,183	1,183
17	V	10	NURSING SALARIES		GENERATIONS HC NETWORK, LLC	8,019	8,019
18	V	15	EMP. BEN.-NURSING		GENERATIONS HC NETWORK, LLC	1,334	1,334
19	V	17	ADMIN./LEGAL SALARIES		GENERATIONS HC NETWORK, LLC	124,159	124,159
20	V	19	FIN. CONSULT./REGL. DIR.		GENERATIONS HC NETWORK, LLC	14,735	14,735
21	V	27	EMP. BEN.-ADMINISTRATIVE		GENERATIONS HC NETWORK, LLC	29,060	29,060
22	V						
23	V						
24	V	10A	DIRECTOR OF SPECIAL REHAB	11,760	GENERATIONS HC NETWORK, LLC	7,871	(3,889)
25	V	15	EMPLOYEE BENEFITS		GENERATIONS HC NETWORK, LLC	1,320	1,320
26	V						
27	V	6	MAINTENANCE SALARIES	31,486	GENERATIONS HC NETWORK, LLC	38,801	7,315
28	V	7	EMPLOYEE BENEFITS		GENERATIONS HC NETWORK, LLC	6,851	6,851
29	V						
30	V	5	UTILITIES		GENERATIONS HC NETWORK, LLC	2,134	2,134
31	V	6	REPAIRS AND MAINT.		GENERATIONS HC NETWORK, LLC	1,234	1,234
32	V	19	PROFESSIONAL FEES		GENERATIONS HC NETWORK, LLC	318	318
33	V	21	CLERICAL & GENERAL		GENERATIONS HC NETWORK, LLC	114	114
34	V	26	INSURANCE		GENERATIONS HC NETWORK, LLC	264	264
35	V	30	DEPRECIATION		GENERATIONS HC NETWORK, LLC	5,736	5,736
36	V	32	INTEREST		GENERATIONS HC NETWORK, LLC	5,199	5,199
37	V	33	REAL ESTATE TAXES		GENERATIONS HC NETWORK, LLC	8,263	8,263
38	V						
39	Total		\$ 63,826			\$ 263,657	\$ * 199,831

\* 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	06 Maintenance	\$	MAC Rx, LLC		\$	\$	15
16	V	10 Nursing and Medical Records	188,346	MAC Rx, LLC		172,113	(16,233)	16
17	V	10A Therapy		MAC Rx, LLC				17
18	V	19 Professional Services		MAC Rx, LLC				18
19	V	21 Clerical & General Office Expenses	1,157	MAC Rx, LLC		1,057	(100)	19
20	V	22 Employee Benefits	3,954	MAC Rx, LLC		3,613	(341)	20
21	V	39 Ancillary	307,319	MAC Rx, LLC		280,833	(26,487)	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		\$ 500,775			\$ 457,616	\$ * (43,160)	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	1 Dietary	\$ 2,699	Big Ten Supply, LLC	100.00%	\$ 2,441	\$ (258)
16	V	3 Housekeeping	84,066	Big Ten Supply, LLC	100.00%	76,015	(8,050)
17	V	4 Laundry	3,379	Big Ten Supply, LLC	100.00%	3,055	(324)
18	V	6 Repairs & Maintenance	1,324	Big Ten Supply, LLC	100.00%	1,197	(127)
19	V	10 Nursing And Medical Records	303,757	Big Ten Supply, LLC	100.00%	274,669	(29,088)
20	V	10A Therapy	117,348	Big Ten Supply, LLC	100.00%	106,111	(11,237)
21	V	21 Clerical & General		Big Ten Supply, LLC	100.00%		
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 512,573			\$ 463,489	\$ * (49,084)

\* 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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number

Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

Ending:

12/31/18

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		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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





Facility Name &amp; ID Number

Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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	Elka Abramchik	Relative	Clerical		See Attached	2.31	7.23%	Alloc. Salary	\$ 3,381	21-7	1	
2	Joseph Abramchik	Relative	Administrative		See Attached	2.89	7.23%	Alloc. Salary	14,735	17-7	2	
3	Bryan Barrish	Relative	Administrative		See Attached	2.53	6.33%	Alloc. Salary	18,074	17-7	3	
4	Sarah Barrish	Relative	Administrative		See Attached	3.61	7.23%	Alloc. Salary	9,090	17-7	4	
5	Louise Bergthold	Shareholder	Administrative	4.94%	See Attached	4.34	7.23%	Alloc. Salary	18,074	17-7	5	
6	Thomas Bergthold	Relative	Clerical		See Attached	2.89	7.23%	Alloc. Salary	3,575	21-7	6	
7	Clark Collins	Relative	Administrative		See Attached	7.25	18.13%	Alloc. Salary	9,066	Var.	7	
8	Mike Giannini	Relative	Administrative		See Attached	2.53	6.33%	Alloc. Salary	13,071	17-7	8	
9	Nenita Guzman	Relative	Dietary		See Attached	3.61	7.23%	Alloc. Salary	7,063	1-7	9	
10	See Supplemental Schedule								35,677		10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts											11
12	anticipated to be considered allowable by the IL. Dept. of HFS.											12
13								TOTAL	\$ 131,806		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 Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

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					\$	\$		\$	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

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 GENERATIONS HC NETWORK, LLC  
 Street Address 6840 N. LINCOLN  
 City / State / Zip Code LINCOLNWOOD, IL. 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	REPAIRS AND MAINT.	PATIENT DAYS	813,429	20	\$ 193,743	\$ 103,385	\$ 58,808	\$ 14,007	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	813,429	20	17,260		58,808	1,248	2
3	9	MEDICAL DIRECTOR CONSUL	PATIENT DAYS	813,429	20			58,808		3
4	10	NURSING	PATIENT DAYS	813,429	20	501,001	501,001	58,808	36,221	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	813,429	20	83,773		58,808	6,056	5
6	17	ADMINISTRATIVE	PATIENT DAYS	813,429	20	390,351	390,351	58,808	28,221	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	813,429	20	155,641		58,808	11,252	7
8	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	813,429	20	1,590		58,808	115	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	813,429	20	2,195,251	1,959,905	58,808	158,709	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	813,429	20	3,956		58,808	286	10
11	25	OTHER ADMIN. STAFF TRANS.	PATIENT DAYS	813,429	20	252,011		58,808	18,220	11
12	26	INSURANCE	PATIENT DAYS	813,429	20	21,989		58,808	1,590	12
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	813,429	20	138,692		58,808	10,027	13
14	32	INTEREST	PATIENT DAYS	813,429	20	(411,674)		58,808	(29,763)	14
15	35	AUTO RENTAL	PATIENT DAYS	813,429	20	47,983		58,808	3,469	15
16	35	EQUIPMENT RENTAL	PATIENT DAYS	813,429	20	11,512		58,808	832	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,603,079	\$ 2,954,641		\$ 260,490	25

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 GENERATIONS HC NETWORK, LLC  
 Street Address 6840 N. LINCOLN  
 City / State / Zip Code LINCOLNWOOD, IL. 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 SALARIES	PATIENT DAYS	813,429	20	\$ 97,690	\$ 97,690	58,808	\$ 7,063	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	813,429	20	16,359	58,808	58,808	1,183	2
3	10	NURSING SALARIES	PATIENT DAYS	813,429	20	110,913	110,913	58,808	8,019	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	813,429	20	18,452	58,808	58,808	1,334	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	813,429	20	1,717,366	1,717,366	58,808	124,159	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	813,429	20	203,820	58,808	58,808	14,735	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	813,429	20	401,962	58,808	58,808	29,060	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	284,688	14	190,531	190,531	11,760	7,871	10
11	15	EMPLOYEE BENEFITS	SPECIAL REHAB INC.	284,688	14	31,950	11,760	11,760	1,320	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	368,277	19	453,836	453,836	31,486	38,801	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	368,277	19	80,131	31,486	31,486	6,851	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	20	29,526	931	931	2,134	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	20	17,073	931	931	1,234	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	20	4,403	931	931	318	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	20	1,572	931	931	114	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	20	3,650	931	931	264	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	20	79,352	931	931	5,736	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	20	71,924	931	931	5,199	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	20	114,307	931	931	8,263	23
24										24
25	TOTALS					\$ 3,644,817	\$ 2,570,336		\$ 263,657	25

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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

MAC Rx, LLC

Street Address

2307 S. Mount Prospect Road

City / State / Zip Code

Des Plaines, IL 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	06	Maintenance	Direct Allocation		\$	\$		\$	1
2	10	Nursing And Medical Records	Direct Allocation					172,113	2
3	10A	Therapy	Direct Allocation						3
4	19	Professional Services	Direct Allocation						4
5	21	Clerical & General Office Expense	Direct Allocation					1,057	5
6	22	Employee Benefits	Direct Allocation					3,613	6
7	39	Ancillary	Direct Allocation					280,833	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				\$	\$		\$	457,616

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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

Big Ten Supply, LLC

Street Address

15632 West Sprucewood Lane

City / State / Zip Code

Libertyville, IL 60048

Phone Number

( 312)502-5882

Fax Number

( 847)816-3425

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	Direct Allocation			\$		\$ 2,441	1
2	3	Housekeeping	Direct Allocation					76,015	2
3	4	Laundry	Direct Allocation					3,055	3
4	6	Repairs & Maintenance	Direct Allocation					1,197	4
5	10	Nursing And Medical Records	Direct Allocation					274,669	5
6	10A	Therapy	Direct Allocation					106,111	6
7	21	Clerical & General	Direct Allocation						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				\$	\$		\$ 463,489	25

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

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					\$	\$		\$	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

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

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					\$	\$		\$	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

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

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					\$	\$		\$	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

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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 \_\_\_\_\_

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					\$	\$		\$	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

Facility Name & ID Number Generations At Elmwood Park

# 0040410 Report Period Beginning: 01/01/18 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 \_\_\_\_\_  
 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					\$	\$		\$	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

Facility Name & ID Number

Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	First Merit Bank		X	Mortgage			\$	15,366,500		\$	504,335	1								
2												2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Wintrust		X	Line of Credit				2,485,000			131,039	6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>						\$	17,851,500		\$	635,374	9								
<b>B. Non-Facility Related*</b>																				
10	Interest Income		X								(28,464)	10								
11	Interest Income	X									(20,570)	11								
12	Interest Income-Bldg. Co.		X								(192)	12								
13	See Supplemental Schedule										(24,564)	13								
14	<b>TOTAL Non-Facility Related</b>						\$			\$	(73,790)	14								
15	<b>TOTALS (line 9+line14)</b>						\$	17,851,500		\$	561,584	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 100,843      Line # 36

\* 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.)

**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 2017 report.	\$	<u>684,690</u>	1
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.)	\$	<u>731,207</u>	2
3. Under or (over) accrual (line 2 minus line 1).	\$	<u>46,517</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>757,550</u>	4
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>	\$	<u>35,144</u>	5
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 \$ <u>137,843</u> For <u>14-15</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>839,211</u>	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	<u>534,958</u>	8
	2014	<u>548,348</u>	9
	2015	<u>562,831</u>	10
	2016	<u>650,658</u>	11
	2017	<u>722,944</u>	12

2018 Accrual= \$722,944 X 1.05= \$759,100 (Rounded)

Allocated from Generations Healthcare Network: \$8,263

Beginning Accrual adjusted

<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**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.**

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Generations At Elmwood Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040410

CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>12-25-323-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,489.90</u>	\$ <u>1,489.90</u>
2. <u>12-25-323-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>206,716.09</u>	\$ <u>206,716.09</u>
3. <u>12-25-323-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>206,556.83</u>	\$ <u>206,556.83</u>
4. <u>12-25-323-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>294,417.70</u>	\$ <u>294,417.70</u>
5. <u>12-25-324-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>7,364.43</u>	\$ <u>7,364.43</u>
6. <u>12-25-324-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>6,399.14</u>	\$ <u>6,399.14</u>
7. <u>10-31-401-046-0000</u>	<u>Allocated from Regency Property</u>	\$ <u>899,389.48</u>	\$ <u>394.97</u>
8. <u>See Attached</u>	<u>Allocated from S.I.R. Properties</u>	\$ <u>137,812.17</u>	\$ <u>7,801.95</u>
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>1,760,145.74</u></u>	\$ <u><u>731,141.01</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? 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.**

**IMPORTANT NOTICE**

**TO: Long Term Care Facilities with Real Estate Tax Rates**  
**RE: 2017 REAL ESTATE TAX COST DOCUMENTATION**

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Generations At Elmwood Park COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0040410  
 CONTACT PERSON REGARDING THIS REPORT \_\_\_\_\_  
 TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

**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) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**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 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 Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18 Ending:

12/31/18

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 46,565 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ 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).

None

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	<u>Facility</u>		<u>1993</u>	<u>\$ 624,991</u>	<u>1</u>
2			<u>1998</u>	<u>100,000</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 724,991</b>	<b>3</b>

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	245			1975	\$ 10,419,509	\$ 452,501	35	\$ 297,700	\$ (154,801)	\$ 7,250,249	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1993	129,203		20			129,189	9
10	Various			1994	49,738		20			49,732	10
11	Various			1995	167,102		20			167,099	11
12	Various			1996	136,090		20			136,082	12
13	Various			1997	16,180		20			16,176	13
14	Various			1998	158,155		20	2,254	2,254	156,405	14
15	Various			1999	121,088		20	6,054	6,054	118,256	15
16	Various			2000	67,583		20	3,379	3,379	62,386	16
17	Various			2001	107,654		20	5,383	5,383	94,723	17
18	Various			2002	113,214		20			113,214	18
19	Various			2003	145,109		20	6,702	6,702	114,987	19
20	Various			2004	124,757		20	6,521	6,521	91,029	20
21	Various			2005	84,119		20	3,706	3,706	61,284	21
22	Various			2006	127,687		20	5,851	5,851	82,875	22
23	Various			2007	117,180		20	4,945	4,945	75,455	23
24	Various			2008	56,513		20	2,826	2,826	29,811	24
25	Various			2009	123,292		20	7,159	7,159	67,884	25
26	Various			2010	254,770		20	12,739	12,739	110,256	26
27	Various			2011	11,899		20	1,046	1,046	8,257	27
28	Various			2012	49,934		20	2,497	2,497	16,466	28
29	Various			2013	25,583		20	1,279	1,279	7,163	29
30	Various			2014	44,723		20	2,236	2,236	10,235	30
31											31
32											32
33											33
34											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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	3,448,614			172,431	172,431	1,597,457	67
68	Related Party Allocations (Pages 12H & 12I)	142,893			4,108	1,302	94,858	68
69	Financial Statement Depreciation				129,032	(129,032)		69
70	TOTAL (lines 4 thru 69)	\$ 16,242,589	\$ 584,340		\$ 548,814	\$ (35,525)	\$ 10,661,529	70

\*\*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 12A, Carried Forward		\$ 16,242,589	\$ 584,340		\$ 548,814	\$ (35,525)	\$ 10,661,529	1
2	Metal Door & Frame	2015	2,690		20	269	269	986	2
3	Grade Parking Lot	2015	6,200		20	310	310	1,163	3
4	New Carpet - Admissions Office	2015	4,933		20	247	247	761	4
5	Misc Handrail Repairs	2015	3,397		20	170	170	524	5
6	Repair Walk-In Freezer	2015	2,696		20	135	135	438	6
7	Fire Alarm Jockey Pump & Valve	2015	2,596		20	130	130	400	7
8	Hilo Bronze Mixing Valve	2016	2,754		20	138	138	402	8
9	Steel Door (2) - Kitchen	2016	6,398		20	320	320	720	9
10	Replaced Gas Valves	2016	2,507		20	125	125	261	10
11	Replaced Flame Safe Guard Controller	2016	2,574		20	129	129	268	11
12	Replaced Sink Line	2017	9,925		20	496	496	538	12
13	Trane Chiller Repair	2017	4,823		20	241	241	382	13
14	Trane Chiller Repair	2017	2,507		20	125	125	188	14
15	Hot Water Pressure	2018	7,932		20	331	331	331	15
16	Hot Water Installation System	2018	12,978		20	541	541	541	16
17	Commercial Chiller	2018	19,264		20	401	401	401	17
18	Air Conditioning Repairs	2018	4,135		20	207	207	207	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	TOTAL (lines 1 thru 33)		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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
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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	TOTAL (lines 1 thru 33)		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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 12C, Carried Forward		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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 12D, Carried Forward		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,340,898	\$ 584,340		\$ 553,128	\$ (31,212)	\$ 10,670,038	34

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

Facility Name &amp; ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	<b>HVAC Project</b>	2008	1,560,000		20	78,000	78,000	858,000	9
10	<b>Painting</b>	2008	130,000		20	6,500	6,500	71,500	10
11	<b>Elevator Cab</b>	2008	43,612		20	2,181	2,181	23,987	11
12	<b>Hand Rails</b>	2008	15,105		20	755	755	8,308	12
13	<b>Nurse Station</b>	2008	112,920		20	5,646	5,646	62,106	13
14	<b>Side Entry Hub</b>	2008	8,245		20	412	412	4,535	14
15	<b>Nurses Stations</b>	2009	37,640		20	1,882	1,882	18,820	15
16	<b>Window Treatment</b>	2009	6,775		20	339	339	3,388	16
17	<b>1st Floor Tile</b>	2009	126,810		20	6,341	6,341	63,406	17
18	<b>Resident Bathroom/Dayroom - Ceiling, Fixtures, Tiles, Paint</b>	2009	202,085		20	10,104	10,104	101,043	18
19	<b>Wiring</b>	2009	10,034		20	502	502	5,017	19
20	<b>Windows</b>	2009	3,200		20	160	160	1,600	20
21	<b>Lower Level Mall-Ceiling, Plumbing, Doors, Paint</b>	2009	201,263		20	10,063	10,063	100,631	21
22	<b>Painting</b>	2009	15,000		20	750	750	7,500	22
23	<b>Lower Level Mall-Drawings for Construction Permit</b>	2009	9,000		20	450	450	4,500	23
24	<b>2nd Floor Work</b>	2009	23,400		20	1,170	1,170	11,700	24
25	<b>2nd Floor Ceiling</b>	2009	16,070		20	804	804	8,036	25
26	<b>Sprinkler System Renovation</b>	2009	11,017		20	551	551	5,509	26
27	<b>Chair rail in dining Room</b>	2009	11,312		20	566	566	5,656	27
28	<b>Handrails - Floors 2,3,4</b>	2009	44,652		20	2,233	2,233	22,326	28
29	<b>Wallbase - Floors 2,3,4</b>	2009	15,324		20	766	766	7,661	29
30	<b>Tuckpointing</b>	2011	61,030		20	3,052	3,052	24,413	30
31	<b>Generator Project</b>	2011	56,363		20	2,818	2,818	22,545	31
32	<b>Replace, Resurface, &amp; Restripe Asphalt Pavement</b>	2013	13,500		20	675	675	4,050	32
33	<b>Smoke Detectors</b>	2013	3,229		20	161	161	968	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,737,586	\$		\$ 136,879	\$ 136,879	\$ 1,447,205	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	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 12F, Carried Forward		\$ 2,737,586	\$		\$ 136,879	\$ 136,879	\$ 1,447,205	1
2	3rd Floor Tile Flooring	2014	143,845		20	7,192	7,192	35,962	2
3	2nd Floor Tile Flooring	2014	140,927		20	7,046	7,046	35,232	3
4	Lintel Replacement	2014	66,530		20	3,327	3,327	16,633	4
5	Elevator Grab-Bar & Signage	2015	3,063		20	153	153	612	5
6	Windows - Entire Facility	2015	124,906		20	6,245	6,245	24,981	6
7	Flooring - 4th Floor	2015	140,928		20	7,046	7,046	28,185	7
8	Installed electrical wiring from basement/1st FL/Resident Rooms	2016	4,500		20	225	225	675	8
9	Exterior Signage	2016	8,757		20	438	438	1,314	9
10	Walk-in Freezer-work	2016	6,285		20	314	314	943	10
11	Fan coil	2016	2,750		20	138	138	414	11
12	Refurbish Elevator Door	2017	6,516		20	326	326	652	12
13	Install new Lintel- 4th Floor	2017	3,980		20	199	199	398	13
14	Gravel new parking lot	2017	6,138		20	307	307	614	14
15	Access Alert Hoistway	2017	3,600		20	180	180	360	15
16	Flooring in Dining Room	2017	11,945		20	597	597	1,194	16
17	Privacy Curtains (20)	2017	2,599		20	130	130	260	17
18	Concrete Work	2017	2,700		20	135	135	270	18
19	Hot Water Heater	2018	31,058		20	1,553	1,553	1,553	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	TOTAL (lines 1 thru 33)		\$ 3,448,614	\$		\$ 172,431	\$	\$ 1,597,457	34

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

Facility Name &amp; ID Number Generations At Elmwood Park

## 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	Related Party								1
2	Buildings:								2
3	Allocated from Generations Healthcare Network, LLC	2009	18,072	487	39	463	(24)	4,190	3
4	Allocated from S.I.R. Properties/GHN	1993	32,722	1,039	35	935	(104)	23,840	4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Generations Healthcare Network, LLC	1993	8,296	231	20		(231)	8,296	9
10	Allocated from Generations Healthcare Network, LLC	1994	26		20			26	10
11	Allocated from Generations Healthcare Network, LLC	1995	190		20			190	11
12	Allocated from Generations Healthcare Network, LLC	1997	12,748	285	20		(285)	12,748	12
13	Allocated from Generations Healthcare Network, LLC	1999	1,002		20	50	50	964	13
14	Allocated from Generations Healthcare Network, LLC	1999	13,707		20			13,707	14
15	Allocated from Generations Healthcare Network, LLC	2000	1,183		20	59	59	1,097	15
16	Allocated from Generations Healthcare Network, LLC	2007	3,802		20	190	190	2,128	16
17	Allocated from Generations Healthcare Network, LLC	2008	10,479	201	20	387	186	6,890	17
18	Allocated from Generations Healthcare Network, LLC	2009	26,039	238	20	1,302	1,064	12,036	18
19	Allocated from Generations Healthcare Network, LLC	2011	644	64	20	64		478	19
20	Allocated from Generations Healthcare Network, LLC	2012	2,062	103	20	103		661	20
21	Allocated from Generations Healthcare Network, LLC	2014	289	29	20	14	(14)	66	21
22	Allocated from Generations Healthcare Network, LLC	2016	376	19	20	19		45	22
23	Allocated from Generations Healthcare Network, LLC	2018							23
24									24
25	Allocated from S.I.R. Properties/GHN	2012	2,004	88	20	100	13	602	25
26	Allocated from S.I.R. Properties/GHN	2010	1,975		20	99	99	823	26
27	Allocated from S.I.R. Properties/GHN	2009	1,965		20	98	98	963	27
28	Allocated from S.I.R. Properties/GHN	2007	194	11	20	10	(2)	116	28
29	Allocated from S.I.R. Properties/GHN	2002	130		20	6	6	107	29
30	Allocated from S.I.R. Properties/GHN	1999	4,146		20	207	207	4,043	30
31	Allocated from S.I.R. Properties/GHN	1994	312	8	20		(8)	312	31
32	Allocated from S.I.R. Properties/GHN	1993	531	3	20		(3)	531	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 142,893	\$ 2,807		\$ 4,108	\$ 1,302	\$ 94,858	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 12H, Carried Forward		\$ 142,893	\$ 2,807		\$ 4,108	\$ 1,302	\$ 94,858	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 142,893	\$ 2,807		\$ 4,108	\$ 1,302	\$ 94,858	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	\$ 2,469,668	\$ 2,528	\$ 224,472	\$ 221,943	10	\$ 1,888,626	71
72	Current Year Purchases	12,845	58	1,264	1,206	10	1,264	72
73	Fully Depreciated Assets	863,785		480	480	10	863,785	73
74								74
75	TOTALS	\$ 3,346,297	\$ 2,586	\$ 226,215	\$ 223,629		\$ 2,753,675	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		Allocated from Generations Health	2018	\$ 5,445	\$ 343	\$ 409	\$ 66	5	\$ 2,532	76
77										77
78										78
79										79
80	TOTALS			\$ 5,445	\$ 343	\$ 409	\$ 66		\$ 2,532	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)	\$ 20,417,631	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 587,269	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 779,753	83**
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 192,484	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 13,426,244	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.

**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								6
7	TOTAL				\$			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: \$ 4,805 Description: See Attached Schedule

(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	<u>Allocated from Generations Healthcare Network</u>		\$	\$ <u>3,469</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>3,469</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 & ID Number Generations At Elmwood Park # 0040410 Report Period Beginning: 01/01/18 Ending: 12/31/18  
 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		3	4
		1	2		
		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.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)							
			Units of Service			Units	Cost										
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	241,442	\$		\$	241,442					1	
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				151,119									151,119	2
3	Licensed Recreational Therapist		hrs														3
4	Licensed Physical Therapist	39 - 03	hrs				271,254									271,254	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								334,026					334,026	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs														10
11	Academic Education		hrs														11
12	Other (specify):																12
13	Other (specify):				844,732				248,266		236,766					1,329,764	13
14	TOTAL				\$ 844,732				\$ 912,081		\$ 570,792					\$ 2,327,605	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 Generations At Elmwood Park

# 0040410

Report Period Beginning: 01/01/18

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 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 11,919	\$ 89,127	1
2	Cash-Patient Deposits	49,401	49,401	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	4,284,002	4,284,002	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	110,685	153,103	6
7	Other Prepaid Expenses	2,482	2,482	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	6,030	970,003	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,464,519	\$ 5,548,118	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		727,991	13
14	Buildings, at Historical Cost		10,419,509	14
15	Leasehold Improvements, at Historical Cost	1,156,924	4,585,343	15
16	Equipment, at Historical Cost	2,888,643	4,278,602	16
17	Accumulated Depreciation (book methods)	(3,078,697)	(12,302,837)	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 Attached Schedule</u>	29,692	477,835	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 996,562	\$ 8,186,443	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,461,081	\$ 13,734,561	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,038,217	\$ 1,051,275	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	49,461	49,461	28
29	Short-Term Notes Payable	2,485,000	2,485,000	29
30	Accrued Salaries Payable	557,252	557,252	30
31	Accrued Taxes Payable (excluding real estate taxes)	33,230	33,230	31
32	Accrued Real Estate Taxes(Sch.IX-B)		757,550	32
33	Accrued Interest Payable		41,617	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	464,583	464,583	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,627,743	\$ 5,439,968	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		15,366,500	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 15,366,500	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,627,743	\$ 20,806,468	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 833,338	\$ (7,071,907)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,461,081	\$ 13,734,561	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,211,482	1
2	Restatements (describe):		2
3	Rounding	8	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,211,490	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(378,152)	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)	\$ (378,152)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 833,338	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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 16,169,418	1
2	Discounts and Allowances for all Levels	(1,861,208)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 14,308,210	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,400,153	6
7	Oxygen	117,252	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,517,405	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	271,119	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	44,811	19
20	Radiology and X-Ray	17,551	20
21	Other Medical Services	101,009	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 434,490	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	49,034	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 49,034	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	148,301	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 148,301	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 17,457,440	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,195,448	31
32	Health Care	6,950,702	32
33	General Administration	3,724,353	33
<b>B. Capital Expense</b>			
34	Ownership	2,178,044	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,331,505	35
36	Provider Participation Fee	455,540	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 17,835,592	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(378,152)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (378,152)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,977,824	44
45	Private Pay - Net Inpatient Revenue	234,424	45
46	Medicare - Net Inpatient Revenue	423,134	46
47	Other-(specify) <u>Manage Care ans Insurance</u>	11,066,979	47
48	Other-(specify) <u>Veterans &amp; Hospice</u>	605,849	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 14,308,210	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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.

Facility Name & ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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	1,997	2,102	\$ 100,542	\$ 47.83	1
2	Assistant Director of Nursing	1,989	2,086	84,987	40.74	2
3	Registered Nurses	33,691	35,911	1,215,610	33.85	3
4	Licensed Practical Nurses	50,199	53,514	1,628,633	30.43	4
5	CNAs & Orderlies	102,678	109,914	1,541,217	14.02	5
6	CNA Trainees					6
7	Licensed Therapist	29,438	31,889	844,732	26.49	7
8	Rehab/Therapy Aides	11,620	13,109	292,155	22.29	8
9	Activity Director					9
10	Activity Assistants	10,502	11,522	151,584	13.16	10
11	Social Service Workers	13,903	15,001	286,797	19.12	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	30,491	33,500	433,453	12.94	15
16	Dishwashers					16
17	Maintenance Workers	4,941	5,340	83,532	15.64	17
18	Housekeepers	28,628	32,206	400,946	12.45	18
19	Laundry	10,105	11,365	136,877	12.04	19
20	Administrator	1,949	2,165	135,260	62.48	20
21	Assistant Administrator	1,944	2,086	42,885	20.56	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,192	15,737	208,141	13.23	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	9,551	10,463	306,237	29.27	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	1,815	1,952	30,545	15.65	33
34	TOTAL (lines 1 - 33)	359,633	389,862	\$ 7,924,133 *	\$ 20.33	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	\$ 57,497	01-03	35
36	Medical Director	Monthly	91,650	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant	Monthly	76,440	10-03	38
39	Pharmacist Consultant	Monthly	12,909	10-03	39
40	Physical Therapy Consultant	161	11,260	10a-03	40
41	Occupational Therapy Consultant	105	7,698	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	134	6,943	10a-03	43
44	Activity Consultant	Monthly	2,524	11-03	44
45	Social Service Consultant	Monthly	3,232	12-03	45
46	Other(specify)				46
47	<u>Consultant Telemedicine</u>	Monthly	35,500	10-03	47
48	<u>Consultant Special Rehab</u>	Monthly	11,760	10a-03	48
49	TOTAL (lines 35 - 48)	400	\$ 322,213		49

**C. CONTRACT NURSES**

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

**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	
Hurley, John	Administrator	0	\$ 81,276	Workers' Compensation Insurance	\$ 155,525	IDPH License Fee	\$ 1,992	
Swanson, Colleen	Administrator	0	53,984	Unemployment Compensation Insurance	43,874	Advertising: Employee Recruitment	3,404	
Behr, Josua	Asst. Admin	0	42,885	FICA Taxes	592,229	Health Care Worker Background Check	2,260	
				Employee Health Insurance	326,207	(Indicate # of checks performed <u>226</u> )		
				Employee Meals	48,114	Patient Background Checks	169	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions	15,249	
				Union Pension Plan	52,978	Licenses & Fees	5,263	
				401k Contribution	12,900	Allocated from Generations Healthcare Netw	115	
				Other Employee Benefits	16,352			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						Less: Public Relations Expense	( )	
			\$ 178,145			Non-allowable advertising	( )	
B. Administrative - Other						Yellow page advertising	( )	
Description			Amount			TOTAL (agree to Sch. V, line 20, col. 8)		
Generations Healthcare Network - Dir. of Administrative Services			\$ 82,320			\$ 29,976		
Generations Healthcare Network - Ancillary Administrative Charges			73,500					
Generations Healthcare Network - Consulting Fees			644,585					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
			\$ 800,405					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Generations Healthcare Network	Dir. of Financial Services		\$ 61,500				Out-of-State Travel	\$
Generations Healthcare Network	Dir. of Business Development		176,400					
Generations Healthcare Network	Dir. of Regulatory Services		26,460					
Generations Healthcare Network	Dir. of Information Technology		17,640				In-State Travel	
Generations Healthcare Network	Bookkeeping Fees		161,700					
Generations Healthcare Network	Computer Support Charges		38,220					
Marcum LLP	Accounting Fees		15,505					
Plante & Moran LLC	Accounting Fees		5,461				Seminar Expense	2,003
RSM US LLP	Accounting Fees		1,950				Allocated from Generations Healthcare Netw	286
Legal Fees	See attached		17,773					
TINYhr Inc.	Data Processing		2,692					
See Supplemental Schedule			101,471				Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)							(agree to Sch. V, line 24, col. 8)	
			\$ 626,772	TOTAL		\$	TOTAL	\$ 2,289

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name &amp; ID Number Generations At Elmwood Park

# 0040410

Report Period Beginning:

01/01/18

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. HCCI \$20,917
- (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? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 26,227 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. \$ 455,540  
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 benefit on Schedule V. \$ No 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? 100% Ln 14  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
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? N/A  
Firm Name: N/A
- (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