

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910 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 _____

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	8,899	7,172	25,934	42,005	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,899	7,172	25,934	42,005	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 39.14%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 275 and days of care provided 3,831

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number Generations at Oakton Pavillion, LLC # 0052910 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
	A. General Services										
1	Dietary	354,612	35,014	8,886	398,512		398,512	4,752	403,264		1
2	Food Purchase		287,939		287,939		287,939		287,939		2
3	Housekeeping	232,539		39,299	271,838		271,838	(4,121)	267,717		3
4	Laundry	110,799		24,627	135,426		135,426	(105)	135,321		4
5	Heat and Other Utilities			222,431	222,431		222,431	1,525	223,956		5
6	Maintenance	100,566	134,045		234,611		234,611	12,498	247,109		6
7	Other (specify):* See Supplemental			26,328	26,328		26,328	3,600	29,928		7
8	TOTAL General Services	798,516	456,998	321,571	1,577,085		1,577,085	18,149	1,595,234		8
	B. Health Care and Programs										
9	Medical Director			59,004	59,004		59,004		59,004		9
10	Nursing and Medical Records	3,127,978	57,479	686,209	3,871,666		3,871,666	(30,010)	3,841,656		10
10a	Therapy			567,615	567,615		567,615		567,615		10a
11	Activities	192,706		9,313	202,019		202,019		202,019		11
12	Social Services	33,082		18,164	51,246		51,246		51,246		12
13	CNA Training										13
14	Program Transportation			5,504	5,504		5,504		5,504		14
15	Other (specify):* See Supplemental							5,279	5,279		15
16	TOTAL Health Care and Programs	3,353,766	57,479	1,345,809	4,757,054		4,757,054	(24,731)	4,732,323		16
	C. General Administration										
17	Administrative	103,896			103,896		103,896	108,841	212,737		17
18	Directors Fees										18
19	Professional Services			23,526	23,526		23,526	11,937	35,463		19
20	Dues, Fees, Subscriptions & Promotions			28,027	28,027		28,027	82	28,109		20
21	Clerical & General Office Expenses	207,117	61,119	82,198	350,434		350,434	50,689	401,123		21
22	Employee Benefits & Payroll Taxes			564,246	564,246		564,246	(322)	563,924		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,717	4,717		4,717	204	4,921		24
25	Other Admin. Staff Transportation							13,014	13,014		25
26	Insurance-Prop.Liab.Malpractice			282,239	282,239		282,239	21,717	303,956		26
27	Other (specify):* See Supplemental			87,589	87,589		87,589	(19,285)	68,304		27
28	TOTAL General Administration	311,013	61,119	1,072,542	1,444,674		1,444,674	186,877	1,631,551		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,463,295	575,596	2,739,922	7,778,813		7,778,813	180,295	7,959,108		29

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

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

Generations at Oakton Pavilion, LLC
 Medicaid Cost Report
 01/01/18 - 12/31/18

Page 3 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 7 - Other General Services				
Scavenger Waste			26,328	26,328
Alloc. - Generations HCN			3,600	3,600
Employee Benefits				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>29,928</u>	<u>29,928</u>
Line 15 - Other Health Care Services				
Alloc. - Generations HCN			5,279	5,279
Employee Benefits				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>5,279</u>	<u>5,279</u>
Line 27 - Other General Administration				
Other Administrative			40,385	40,385
Alloc. - Generations HCN			27,919	27,919
Employee Benefits				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>68,304</u>	<u>68,304</u>

Facility Name & ID Number

Generations at Oakton Pavillion, LLC

#0052910

Report Period Beginning:

01/01/18

Ending:

12/31/18

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			34,640	34,640		34,640	760,068	794,708			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			38,783	38,783		38,783	970,997	1,009,780			32
33	Real Estate Taxes			444,000	444,000		444,000	22,553	466,553			33
34	Rent-Facility & Grounds			1,668,000	1,668,000		1,668,000	(1,668,000)				34
35	Rent-Equipment & Vehicles			16,866	16,866		16,866	3,072	19,938			35
36	Other (specify):*			2,202	2,202		2,202	(2,202)				36
37	TOTAL Ownership			2,204,491	2,204,491		2,204,491	86,488	2,290,979			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	97,989	87,532	199,488	385,009		385,009	(12,256)	372,753			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			382,279	382,279		382,279		382,279			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	97,989	87,532	581,767	767,288		767,288	(12,256)	755,032			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,561,284	663,128	5,526,180	10,750,592		10,750,592	254,527	11,005,119			45

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

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,202)	36		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	(467)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(54,534)	21		24
25	Fund Raising, Advertising and Promotional	(46,737)	27		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	(124,737)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (228,677)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	483,204	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 483,204		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 254,527		37

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

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

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.			\$	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	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	52

Generations at Oakton Pavillion, LLC

ID# 0052910

Report Period Beginning: 01/01/18

Ending: 12/31/18

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Independent Living	\$ 0	43	1
2	Non-Allowable Benefits (Marketing & ILU)	0	22	2
3	Purchased Services - VA	(43,333)	10	3
4	Legal - Collections	(6,852)	19	4
5	Bank Fees	(6,855)	21	5
6	Theft and Damage	(1,188)	21	6
7		0		7
8		0		8
9		0		9
10	Generations HC Property of Des Plaines, LLC	0		10
11	Professional Fees	(59,769)	19	11
12	Dues and Subscriptions	(2,160)	20	12
13	Office and Clerical	(60)	21	13
14	Amortization	(4,520)	31	14
15				15
16		0		16
17		0		17
18		0		18
19		0		19
20		0		20
21		0		21
22		0		22
23		0		23
24		0		24
25		0		25
26		0		26
27		0		27
28		0		28
29		0		29
30		0		30
31		0		31
32		0		32
33		0		33
34		0		34
35		0		35
36		0		36
37		0		37
38		0		38
39		0		39
40		0		40
41		0		41
42		0		42
43		0		43
44		0		44
45		0		45
46		0		46
47		0		47
48		0		48
49	Total	(124,737)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	5,045	0	(293)	0	0	0	0	0	4,752	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	(4,121)	0	0	0	0	0	(4,121)	3
4	Laundry	0	0	0	0	0	(105)	0	0	0	0	0	(105)	4
5	Heat and Other Utilities	0	0	0	1,525	0	0	0	0	0	0	0	1,525	5
6	Maintenance	0	0	10,005	2,873	0	(380)	0	0	0	0	0	12,498	6
7	Other (specify):*	0	0	891	2,709	0	0	0	0	0	0	0	3,600	7
8	TOTAL General Services	0	0	10,896	12,152	0	(4,899)	0	0	0	0	0	18,149	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(43,333)	0	25,871	5,727	(5,894)	(12,381)	0	0	0	0	0	(30,010)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	4,326	953	0	0	0	0	0	0	0	5,279	15
16	TOTAL Health Care and Programs	(43,333)	0	30,197	6,680	(5,894)	(12,381)	0	0	0	0	0	(24,731)	16
	C. General Administration													
17	Administrative	0	0	20,157	88,684	0	0	0	0	0	0	0	108,841	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(66,621)	59,769	8,037	10,752	0	0	0	0	0	0	0	11,937	19
20	Fees, Subscriptions & Promotions	(2,160)	2,160	82	0	0	0	0	0	0	0	0	82	20
21	Clerical & General Office Expenses	(62,637)	60	113,361	81	(164)	(12)	0	0	0	0	0	50,689	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(322)	0	0	0	0	0	0	(322)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	204	0	0	0	0	0	0	0	0	204	24
25	Other Admin. Staff Transportation	0	0	13,014	0	0	0	0	0	0	0	0	13,014	25
26	Insurance-Prop.Liab.Malpractice	0	20,394	1,135	188	0	0	0	0	0	0	0	21,717	26
27	Other (specify):*	(47,204)	0	7,162	20,757	0	0	0	0	0	0	0	(19,285)	27
28	TOTAL General Administration	(178,622)	82,383	163,152	120,462	(486)	(12)	0	0	0	0	0	186,877	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(221,955)	82,383	204,245	139,294	(6,380)	(17,292)	0	0	0	0	0	180,295	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Generations at Oakton Pavillion, LLC # 0052910 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)	
	D. Ownership													
30	Depreciation	0	755,971	0	4,097	0	0	0	0	0	0	0	760,068	30
31	Amortization of Pre-Op. & Org.	(4,520)	4,520	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	988,542	(21,259)	3,714	0	0	0	0	0	0	0	970,997	32
33	Real Estate Taxes	0	16,651	0	5,902	0	0	0	0	0	0	0	22,553	33
34	Rent-Facility & Grounds	0	(1,668,000)	0	0	0	0	0	0	0	0	0	(1,668,000)	34
35	Rent-Equipment & Vehicles	0	0	3,072	0	0	0	0	0	0	0	0	3,072	35
36	Other (specify):*	(2,202)	0	0	0	0	0	0	0	0	0	0	(2,202)	36
37	TOTAL Ownership	(6,722)	97,684	(18,187)	13,713	0	0	0	0	0	0	0	86,488	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	(12,256)	0	0	0	0	0	0	(12,256)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	(12,256)	0	0	0	0	0	0	(12,256)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(228,677)	180,067	186,058	153,007	(18,636)	(17,292)	0	0	0	0	0	254,527	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 Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	\$ 1,668,000	Generations Health Care Property of Des Plaines, LLC	100.00%	\$	(1,668,000)	1
2	V	33 Real Estate Taxes	444,000	Generations Health Care Property of Des Plaines, LLC	100.00%	460,651	16,651	2
3	V	32 Interest	1,960	Generations Health Care Property of Des Plaines, LLC	100.00%		(1,960)	3
4	V	19 Professional Fees		Generations Health Care Property of Des Plaines, LLC	100.00%	59,769	59,769	4
5	V	20 Dues and Subscriptions		Generations Health Care Property of Des Plaines, LLC	100.00%	2,160	2,160	5
6	V	21 Office and Clerical		Generations Health Care Property of Des Plaines, LLC	100.00%	60	60	6
7	V	26 Insurance		Generations Health Care Property of Des Plaines, LLC	100.00%	20,394	20,394	7
8	V	30 Depreciation		Generations Health Care Property of Des Plaines, LLC	100.00%	755,971	755,971	8
9	V	31 Amortization		Generations Health Care Property of Des Plaines, LLC	100.00%	4,520	4,520	9
10	V	32 Interest		Generations Health Care Property of Des Plaines, LLC	100.00%	990,502	990,502	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,113,960			\$ 2,294,027	\$ * 180,067	14

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

Facility Name & ID Number

Generations at Oakton Pavillion, LLC

0052910

Report Period Beginning:

01/01/18

Ending: 12/31/18

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Albany Care, Inc.	Cook, IL				1
2	David Kozin	9.25%	Generations at Applewood, LLC	Matteson, IL	Generations Prop.	Lincolnwood, IL	Bldg. Company	2
3	Renee Kozin	9.25%	Auburn Village	Auburn, IL	Generations HC			3
4	Brian Barrish	14.035%	Bryan Mawr Care, Inc.	Chicago, IL	Transitions	Lincolnwood, IL	Mgmt. Company	4
5	Barrish Group	16.375%	Generations At Columbus Park, Inc.	Chicago, IL	SIR Management	Lincolnwood, IL	Mgmt. Company	5
6	Ralph Gesualdo	8.188%	Decatur Manor Healthcare, LLC	Decatur, IL	SIR Properties	Lincolnwood, IL	Bldg. Company	6
7	Ralph Gesualdo Childrens Trust	8.188%	Generations at Elmwood Park, Inc.	Elmwood Park, IL	Max RX, LLC	Des Plaines, IL	Pharmacy	7
8	United Trust #1	4.094%	Greenwood Care, Inc.	Evanston, IL	LTC Lab, LLC	Lincolnwood, IL	Ancillary Supplies	8
9	United Trust #2	4.094%	Generations at Lincoln, LLC	Lincoln, IL				9
10	LG Trust	4.094%	Generations at McKinley Court, LLC	Decatur, IL				10
11	BG Trust	4.094%	Generations at McKinley Place, LLC	Decatur, IL				11
12	Burton Barrish	10.00%	Generations at Neighbors, LLC	Byron, IL				12
13	Kirsten Barrish	1.00%	Generations at Oakton Arms, LLC	Des Plaines, IL				13
14	Joey Abramchik	2.00%	Generations at Oakton Pavillion, LLC	Des Plaines, IL				14
15	Louise Bergthold	2.00%	Generations at Peoria	Peoria, IL				15
16	Patrick Baalke	1.00%	Generations at Regency, LLC	Niles, IL				16
17	Pat McDiarmid	0.34%	Generations at Riverview, LLC	East Peoria, IL				17
18	Thomas Winter	2.00%	Generations at Riverview Senior Living	East Peoria, IL				18
19			Generations at Rock Island, LLC	Rock Island, IL				19
20			Wilson Care, Inc.	Chicago, IL				20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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.	\$	GENERATIONS HC NETWORK, LLC		\$ 10,005	\$	10,005	15
16	V	7 EMP. BEN.-GEN. SERV.		GENERATIONS HC NETWORK, LLC		891		891	16
17	V	9 MEDICAL DIRECTOR CONSULTS		GENERATIONS HC NETWORK, LLC					17
18	V	10 NURSING		GENERATIONS HC NETWORK, LLC		25,871		25,871	18
19	V	15 EMP. BEN.-H.C.		GENERATIONS HC NETWORK, LLC		4,326		4,326	19
20	V	17 ADMINISTRATIVE		GENERATIONS HC NETWORK, LLC		20,157		20,157	20
21	V	19 PROFESSIONAL FEES		GENERATIONS HC NETWORK, LLC		8,037		8,037	21
22	V	20 FEES, SUBSCRIPTIONS		GENERATIONS HC NETWORK, LLC		82		82	22
23	V	21 CLERICAL & GENERAL		GENERATIONS HC NETWORK, LLC		113,361		113,361	23
24	V	24 EDUCATION & SEMINAR		GENERATIONS HC NETWORK, LLC		204		204	24
25	V	25 OTHER ADMIN. STAFF TRANS.		GENERATIONS HC NETWORK, LLC		13,014		13,014	25
26	V	26 INSURANCE		GENERATIONS HC NETWORK, LLC		1,135		1,135	26
27	V	27 EMP. BEN.-GEN. ADMIN.		GENERATIONS HC NETWORK, LLC		7,162		7,162	27
28	V	32 INTEREST		GENERATIONS HC NETWORK, LLC		(21,259)		(21,259)	28
29	V	35 AUTO RENTAL		GENERATIONS HC NETWORK, LLC		2,478		2,478	29
30	V	35 EQUIPMENT RENTAL		GENERATIONS HC NETWORK, LLC		594		594	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		\$			\$ 186,058	\$ *	186,058	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	<u>1</u> DIETARY SALARIES	\$	<u>GENERATIONS HC NETWORK, LLC</u>		\$ 5,045	\$	5,045	15
16	V	<u>7</u> EMP. BEN.-DIETARY		<u>GENERATIONS HC NETWORK, LLC</u>		845		845	16
17	V	<u>10</u> NURSING SALARIES		<u>GENERATIONS HC NETWORK, LLC</u>		5,727		5,727	17
18	V	<u>15</u> EMP. BEN.-NURSING		<u>GENERATIONS HC NETWORK, LLC</u>		953		953	18
19	V	<u>17</u> ADMIN./LEGAL SALARIES		<u>GENERATIONS HC NETWORK, LLC</u>		88,684		88,684	19
20	V	<u>19</u> FIN. CONSULT./REGL. DIR.		<u>GENERATIONS HC NETWORK, LLC</u>		10,525		10,525	20
21	V	<u>27</u> EMP. BEN.-ADMINISTRATIVE		<u>GENERATIONS HC NETWORK, LLC</u>		20,757		20,757	21
22	V								22
23	V								23
24	V	<u>10A</u> DIRECTOR OF SPECIAL REHAB		<u>GENERATIONS HC NETWORK, LLC</u>					24
25	V	<u>15</u> EMPLOYEE BENEFITS		<u>GENERATIONS HC NETWORK, LLC</u>					25
26	V								26
27	V	<u>6</u> MAINTENANCE SALARIES	8,568	<u>GENERATIONS HC NETWORK, LLC</u>		10,559		1,991	27
28	V	<u>7</u> EMPLOYEE BENEFITS		<u>GENERATIONS HC NETWORK, LLC</u>		1,864		1,864	28
29	V								29
30	V	<u>5</u> UTILITIES		<u>GENERATIONS HC NETWORK, LLC</u>		1,525		1,525	30
31	V	<u>6</u> REPAIRS AND MANT.		<u>GENERATIONS HC NETWORK, LLC</u>		882		882	31
32	V	<u>19</u> PROFESSIONAL FEES		<u>GENERATIONS HC NETWORK, LLC</u>		227		227	32
33	V	<u>21</u> CLERICAL & GENERAL		<u>GENERATIONS HC NETWORK, LLC</u>		81		81	33
34	V	<u>26</u> INSURANCE		<u>GENERATIONS HC NETWORK, LLC</u>		188		188	34
35	V	<u>30</u> DEPRECIATION		<u>GENERATIONS HC NETWORK, LLC</u>		4,097		4,097	35
36	V	<u>32</u> INTEREST		<u>GENERATIONS HC NETWORK, LLC</u>		3,714		3,714	36
37	V	<u>33</u> REAL ESTATE TAXES		<u>GENERATIONS HC NETWORK, LLC</u>		5,902		5,902	37
38	V								38
39	Total		\$ 8,568			\$ 161,575	\$ *	153,007	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	06 Maintenance	\$	MAC Rx, LLC		\$		15
16	V	10 Nursing and Medical Records	68,390	MAC Rx, LLC		62,496	(5,894)	16
17	V	10A Therapy		MAC Rx, LLC				17
18	V	19 Professional Services		MAC Rx, LLC				18
19	V	21 Clerical & General Offie Expenses	1,902	MAC Rx, LLC		1,738	(164)	19
20	V	22 Employee Benefits	3,737	MAC Rx, LLC		3,415	(322)	20
21	V	39 Ancillary	142,198	MAC Rx, LLC		129,942	(12,256)	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		\$ 216,227			\$ 197,591	\$ * (18,636)	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	\$ 3,053	Big Ten Supply, LLC		\$ 2,760	\$ (293)
16	V	3 Housekeeping	43,041	Big Ten Supply, LLC		38,920	(4,121)
17	V	4 Laundry	1,098	Big Ten Supply, LLC		993	(105)
18	V	6 Repairs & Maintenance	3,968	Big Ten Supply, LLC		3,588	(380)
19	V	10 Nursing and Medical Records	129,292	Big Ten Supply, LLC		116,911	(12,381)
20	V	10A Therapy		Big Ten Supply, LLC			
21	V	21 Clerical & General	122	Big Ten Supply, LLC		110	(12)
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		\$ 180,574			\$ 163,282	\$ * (17,292)

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

Facility Name & ID Number Generations at Oakton Pavillion, LLC # 0052910 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 Abramchick	Relative	Clerical	0.00	See Attachment	1.65	5.16	Salary	\$ 2,415	21-7	1
2	Joey Abramchik	Relative	Administrative	2.00	See Attachment	2.07	5.16	Salary	10,525	17-7	2
3	Bryan Barrish	Relative	Administrative	16.37	See Attachment	1.81	4.52	Salary	12,910	17-7	3
4	Sarah Barrish	Relative	Administrative	0.00	See Attachment	2.58	5.16	Salary	6,493	17-7	4
5	Louise Bergthold	Relative	Administrative	2.00	See Attachment	3.1	5.16	Salary	12,910	17-7	5
6	Thomas Bergthold	Relative	Clerical	0.00	See Attachment	2.07	5.16	Salary	2,554	21-7	6
7	Andrew Chin	Relative	Clerical	0.00	See Attachment	2.07	5.16	Salary	4,334	21-7	7
8	Fay Chin	Relative	Nursing	0.00	See Attachment	2.07	5.16	Salary	5,727	10-7	8
9	Clark Collins	Relative	Administrative	0.00	See Attachment	2.56	6.39	Salary	3,194	Var.	9
10	Lynn Ethell	Relative	Clerical	0.00	See Attachment	1.55	5.16	Salary	2,616	21-7	10
11	Michael Giannini	Relative	Administrative	0.00	See Attachment	1.81	4.52	Salary	9,336	17-7	11
12	Nenita Guzman	Relative	Dietary	0.00	See Attachment	2.58	5.16	Salary	5,045	1-7	12
13								TOTAL	\$ 78,059		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 Neighbors, LLC # 0052910 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	Jeff Oravec	Relative	Administrative	0.00	See Attachment	2.07	5.16	Salary	\$ 7,248	17-7	1
2	Kristen Schloss	Relative	Maintenance	1.00	See Attachment	2.07	5.16	Salary	5,326	6-7	2
3	Kim Shelton	Relative	Clerical	0.00	See Attachment	2.32	5.16	Salary	3,981	21-7	3
4	Thomas Winter	Owner	Administrative	2.00	See Attachment	3.1	5.16	Salary	12,910	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 29,465		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 Oakton Pavillion, LLC

0052910

Report Period Beginning:

01/01/18

Ending: 12/31/18

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization

Generations Property - Des Plaines

Street Address

6840 N. Lincoln

City / State / Zip Code

Lincolnwood, Illinois 60712

Phone Number

(847) 675 - 7979

Fax Number

(847) 675 - 0555

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.

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 Oakton Pavillion, LLC

0052910

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, Illinois 60712
 Phone Number (847) 675 - 7979
 Fax Number (847) 675 - 0555

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	6	REPAIRS AND MAINT.	PATIENT DAYS	813,429	20	\$ 193,743	\$ 103,385	42,005	\$ 10,005	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	813,429	20	17,260		42,005	891	2
3	9	MEDICAL DIRECTOR CONSUM	PATIENT DAYS	813,429	20			42,005		3
4	10	NURSING	PATIENT DAYS	813,429	20	501,001	501,001	42,005	25,871	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	813,429	20	83,773		42,005	4,326	5
6	17	ADMINISTRATIVE	PATIENT DAYS	813,429	20	390,351	390,351	42,005	20,157	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	813,429	20	155,641		42,005	8,037	7
8	20	FEES, SUBSCRIPTIONS	PATIENT DAYS	813,429	20	1,590		42,005	82	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	813,429	20	2,195,251	1,959,905	42,005	113,361	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	813,429	20	3,956		42,005	204	10
11	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	813,429	20	252,011		42,005	13,014	11
12	26	INSURANCE	PATIENT DAYS	813,429	20	21,989		42,005	1,135	12
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	813,429	20	138,692		42,005	7,162	13
14	32	INTEREST	PATIENT DAYS	813,429	20	(411,674)		42,005	(21,259)	14
15	35	AUTO RENTAL	PATIENT DAYS	813,429	20	47,983		42,005	2,478	15
16	35	EQUIPMENT RENTAL	PATIENT DAYS	813,429	20	11,512		42,005	594	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,603,079	\$ 2,954,642		\$ 186,058	25

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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, Illinois 60712
 Phone Number (847) 675 - 7979
 Fax Number (847) 675 - 0555

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	1	DIETARY SALARIES	PATIENT DAYS	813,429	20	\$ 97,690	\$ 97,690	42,005	\$ 5,045	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	813,429	20	16,359		42,005	845	2
3	10	NURSING SALARIES	PATIENT DAYS	813,429	20	110,913	110,913	42,005	5,727	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	813,429	20	18,452		42,005	953	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	813,429	20	1,717,366	1,717,366	42,005	88,684	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	813,429	20	203,820		42,005	10,525	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	813,429	20	401,962		42,005	20,757	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	284,688	14	190,531	190,531			10
11	15	EMPLOYEE BENEFITS	SPECIAL REHAB INC.	284,688	14	31,950				11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANC INC.	368,277	19	453,836	453,836	8,568	10,559	13
14	7	EMPLOYEE BENEFITS	MAINTENANC INC.	368,277	19	80,131		8,568	1,864	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,879	20	29,526		665	1,525	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,879	20	17,073		665	882	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,879	20	4,403		665	227	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,879	20	1,572		665	81	19
20	26	INSURANCE	ALLOCATED SQ FT	12,879	20	3,650		665	188	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,879	20	79,352		665	4,097	21
22	32	INTEREST	ALLOCATED SQ FT	12,879	20	71,924		665	3,714	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,879	20	114,307		665	5,902	23
24										24
25	TOTALS					\$ 3,644,817	\$ 2,570,336		\$ 161,575	25

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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, Illinois 60018

Phone Number

(224) 220 - 2700

Fax Number

(224) 220 - 2730

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Direct Allocation		\$	\$		\$	1
2	10	Nursing and Medical Records	Direct Allocation					62,496	2
3	10A	Therapy	Direct Allocation						3
4	19	Professional Services	Direct Allocation						4
5	21	Clerical & General Office Expense	Direct Allocation					1,738	5
6	22	Employee Benefits	Direct Allocation					3,415	6
7	39	Ancillary	Direct Allocation					129,942	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				\$	\$		\$ 197,591	25

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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, Illinois 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		\$	\$		\$ 2,760	1
2	3	Housekeeping	Direct Allocation					38,920	2
3	4	Laundry	Direct Allocation					993	3
4	6	Repairs & Maintenance	Direct Allocation					3,588	4
5	10	Nursing and Medical Records	Direct Allocation					116,911	5
6	10A	Therapy	Direct Allocation						6
7	21	Clerical & General	Direct Allocation					110	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				\$	\$		\$ 163,282	25

Facility Name & ID Number

Generations at Oakton Pavillion, LLC

0052910

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Lake Forest Bank & Trust		X	Mortgage		09/02/14	\$ 15,000,000	\$ 17,322,444			6.3002	\$ 830,502	1					
2	Oakton Pavilion, Inc.	X		Mortgage		09/02/14	2,400,000	3,000,000				120,000	2					
3	Lake Forest Bank & Trust		X	Notes Payable									3					
4	1st Source		X	Notes Payable - Vehicle				41,099				2,608	4					
5													5					
Working Capital																		
6	Lake Forest Bank & Trust		X	Line of Credit				1,200,000				14,860	6					
7	Member	X										40,000	7					
8													8					
9	TOTAL Facility Related						\$ 17,400,000	\$ 21,563,543				\$ 1,007,970	9					
B. Non-Facility Related*																		
10	Alloc. - SIR / Generations	X										1,810	10					
11													11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$				\$ 1,810	14					
15	TOTALS (line 9+line14)						\$ 17,400,000	\$ 21,563,543				\$ 1,009,780	15					

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

* 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.	\$	396,725	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.)	\$	466,553	2
3. Under or (over) accrual (line 2 minus line 1).	\$	69,828	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	396,725	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. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		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. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	466,553	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2013	444,478	8
	2014	455,827	9
	2015	465,645	10
	2016	492,800	11
	2017	449,651	12

FOR BHF USE ONLY

	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

Alloc. SIR Management = \$5,573

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 Oakton Pavillion, LLC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0052910

CONTACT PERSON REGARDING THIS REPORT Denise A. Gadomski, CPA

TELEPHONE (216) 274-6514 FAX #: (248) 233-7349

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-29-106-006-000</u>	<u>Long Term Care Facility</u>	\$ <u>449,651.00</u>	\$ <u>449,651.00</u>
2. <u>Alloc. - SIR / Generations</u>	<u>Long Term Care Facility</u>	\$ <u>107,928.00</u>	\$ <u>5,573.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>557,579.00</u></u>	\$ <u><u>455,224.00</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.**

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910 Report Period Beginning:

01/01/18 Ending:

12/31/18

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

Blank lines for listing other business entities.

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Facility, 74,998, 1975, \$ 200,000, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 74,998, (blank), \$ 200,000, 3.

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	294		1980	1980	\$ 4,171,968	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1981		955						9
10	Various		1983		30,266						10
11	Various		1985		10,972						11
12	Various		1986		6,905						12
13	Various		1987		24,076						13
14	Various		1988		12,905						14
15	Various		1989		7,282						15
16	Various		1990		3,609						16
17	Various		1991		41,760						17
18	Various		1992		4,590						18
19	Various		2001		277,723						19
20	Various		2003		18,438						20
21	Various		2004		41,892						21
22	Various		2005		122,248						22
23	Various		2006		11,911						23
24	Various		2006		244,384						24
25	Various		2007		46,834						25
26	Various		2009		19,153						26
27	Various		2010		73,193						27
28	Various		2011		1,659,265						28
29	Various		2012		52,263						29
30	Carpentry, Tiling, Ceiling, Plumbing, Electrical Work - 1-3 Flrs		2013								30
31	Generator Diesel Reserve Tank		2013		12,740						31
32	Valve For Heat Handler System		2013		6,729						32
33	Wander System for Dementia Parier		2013		9,481						33
34	Circuit Breaker for Electrical Room		2013		5,675						34
35	Fire Alarm System		2013		118,703						35
36	Tubes for Boilers		2013		20,852						36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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	
37	Metal Roof in Ramp Area	2013	\$ 1,393	\$		\$	\$	\$	37
38	Miracle Plumbing - Recirculating Pump	2013	3,700						38
39	Albright - Rebuild Sewer	2014	3,510						39
40	Edwards Engineering - Evaporator Coil	2014	3,575						40
41	Edwards Engineering - Walk In Cooler Compressor	2014	3,450						41
42	Grainger - Sewer and Effluent Pumps	2014	3,477						42
43	Holland Electric - Magnetic Egress Locks / Keypads (Ext Doors)	2014	10,998						43
44	Lionheart Critical Power - Automatic Transfer Switches	2014	10,857						44
45	Pegasus Custom Furniture - Custom Cabinets (Hallways)	2014	3,700						45
46	Snapse Networks - Wireless System Installation	2014	15,425						46
47	Holland Electric - Nurse Call System (1st Floor)	2015	10,870						47
48	Julio Vargas Installation - Irrigation System	2015	5,250						48
49	North Shore Gardens - Landscaping	2015	45,791						49
50	John William Interiors - Carpeting (Room 205 and 218)	2015	3,917						50
51	Holland Electric / MBS - Security System and Cameras	2015	4,576						51
52	Nova Fire Protection - FD Connection Check Valve Repair	2015	4,349						52
53	Pegasus Custom Furniture - Custom Cabinets (Hallways)	2015	6,000						53
54	Sherwin Williams - Room Painting (Capitalized R & M)	2015	3,630						54
55	Hayes Mechanical - Boiler Installation	2016	4,496						55
56	Fox Valley Fire - Backflow Assembly / Kitchen Steamer	2016	6,998						56
57	John William Interiors - Window Treatments	2016	2,587						57
58	Edmonds, Inc. - Exterior and Rooftop Signage	2016	18,501						58
59	Edmonds, Inc. - Exterior and Rooftop Signage ***	2016	1,729						59
60	Rapco - Parking Lot Asphalt Work	2016	9,450						60
61	Digangi Plumbing - Hot Water Heater ***	2016	17,150						61
62	Miracle Plumbing - Replace Kitchen Pipes ***	2016	5,700						62
63	Fox Valley Fire - Backflow Assembly ***	2016	7,275						63
64	Holland Electric - Replace Electrical Panels	2017	11,800						64
65	Jose Roque Inc - Replace Kitchen Cast Iron Pipe	2017	7,500						65
66	J Pegasus Custom - Cabinetry & Counter Tops	2017	4,900						66
67	Jose Roque Inc - Additional Kitchen Cast Iron Pipe Work	2017	7,500						67
68	Edwards Engineering - Replace HVAC Blower Motor	2017	6,655						68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,313,481	\$		\$	\$	\$	70

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

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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	Totals from Page 12A, Carried Forward								1
2	Generations Health Care Property of Des Plaines, LLC								2
3	Fine Line - Exterior Tuckpointing	2015	71,300						3
4	HD Supply - Panic Hardware on Stairwells	2015	26,966						4
5	Landmark Construction - 1st Floor Renovation Project	2016	1,184,390						5
6	Legat Architects - 1st Floor Renovation Project	2016	111,006						6
7	John Williams Interiors - Window Treatments (Roller Shades)	2016	5,870						7
8	Prints Unlimited - Art Wallwork	2016	5,969						8
9	Prints Unlimited - Art Wallwork ***	2016	3,203						9
10	John Williams Interiors - Window Treatments (Roller Shades)	2016	3,245						10
11	Pegasus Custom Furniture- Therapy Room Built in Cabinets **	2016	6,000						11
12	Pegasus Custom Furniture- Resident Room Built in Cabinets **	2016	54,730						12
13	Holland Electric - Wiring Outlets ***	2016	8,602						13
14	Legat Architects - 1st Floor Renovation Project ***	2016	(45,243)						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	TOTAL (lines 1 thru 33)		\$ 8,749,519	\$		\$	\$	\$	34

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

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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	Totals from Page 12B, Carried Forward		\$ 8,749,519	\$		\$	\$	\$	1
2									2
3	SIR Mgmt / Generations HC Network, LLC								3
4									4
5	Various	1993	7,994						5
6	Various	1994	25						6
7	Various	1995	183						7
8	Various	1997	12,283						8
9	Various	1999	966						9
10	Various	1999							10
11	Various	2000	1,140						11
12	Various	2007	3,664						12
13	Various	2008	10,097						13
14	Various	2009	25,090						14
15	Various	2009	34,827						15
16	Various	2011	621						16
17	Various	2012	1,986						17
18	Various	2014	279						18
19	Various	2016	362						19
20									20
21	SIR Mgmt / Generations HC Network, LLC								21
22									22
23	Various	1993	31,530						23
24	Various	1993	511						24
25	Various	1994	300						25
26	Various	1997	119						26
27	Various	1998	1,909						27
28	Various	1999	3,995						28
29	Various	2002	125						29
30	Various	2007	552						30
31	Various	2009	1,893						31
32	Various	2010	1,903						32
33	Various	2012	1,931						33
34	TOTAL (lines 1 thru 33)		\$ 8,893,804	\$		\$	\$	\$	34

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

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

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	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		\$ 8,893,804	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30					34,640	34,640	101,379	30
31					755,971	755,971	3,205,011	31
32					6,074	6,074	103,664	32
33								33
34		\$ 8,893,804	\$ 796,685		\$ 796,685	\$	\$ 3,410,054	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	\$ 408,576	\$	\$	\$		\$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 408,576	\$	\$	\$		\$	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	Facility	16 Ford Transit Bus	2016	\$ 61,897	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 61,897	\$	\$	\$		\$	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)	\$ 9,564,277	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 796,685	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 796,685	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,410,054	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 - Related Party
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. 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.	<u>/2018</u>	\$ _____
13.	<u>/2019</u>	\$ _____
14.	<u>/2020</u>	\$ _____

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: \$ 594 Description: Rental Moveable Equipment

(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>Alloc -SIR/Generations</u>		\$	\$ <u>2,478</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>2,478</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.

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	V10A	0.00 hrs	\$ 0	3,557	\$ 221,959	\$ 0	3,557	\$ 221,959	1
2	Licensed Speech and Language Development Therapist	V10A	0.00 hrs	0	1,506	93,986	0	1,506	93,986	2
3	Licensed Recreational Therapist	V10A	0.00 hrs	0	0	0	0			3
4	Licensed Physical Therapist	V10A	0.00 hrs	0	4,033	251,670	0	4,033	251,670	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation	V39	##### hrs	97,989	0	0	0	4,417	97,989	8
9	Pharmacy	V39	0.00 # of prescripts	0	0	0	159,862		159,862	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): LAB/RADIOLOGY	V39	0.00	0	0	0	27,370		27,370	12
13	Other (specify): BILLABLE SUPPLIES	V39	0.00	0	0	0	87,532		87,532	13
14	TOTAL			\$ 97,989	9,096	\$ 567,615	\$ 274,764	13,513	\$ 940,368	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/18**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 83,953	\$ 106,911	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,175,624	1,175,624	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	78,926	78,926	6
7	Other Prepaid Expenses	4,190	4,190	7
8	Accounts Receivable (owners or related parties)		380,000	8
9	Other(specify):	348,077	348,077	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,690,770	\$ 2,093,728	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		15,899,064	14
15	Leasehold Improvements, at Historical Cost	226,318	1,867,546	15
16	Equipment, at Historical Cost	258,161	3,306,342	16
17	Accumulated Depreciation (book methods)	(101,379)	(3,306,392)	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):	1,510,972	4,918,710	22
23	Other(specify):	1,331	1,331	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,895,403	\$ 23,386,601	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,586,173	\$ 25,480,329	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 493,946	\$ 493,939	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	20,000	20,000	28
29	Short-Term Notes Payable	1,652,566	1,652,566	29
30	Accrued Salaries Payable	327,158	327,158	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,735	18,735	31
32	Accrued Real Estate Taxes(Sch.IX-B)		595,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	19,260	19,260	35
Other Current Liabilities(specify):				
36				36
37		96,268	4,072,980	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,627,933	\$ 7,199,638	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		17,322,444	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Deferred Tax	3,000	3,000	43
44	Related Party Loans	335,267	335,267	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 338,267	\$ 17,660,711	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,966,200	\$ 24,860,349	46
47	TOTAL EQUITY(page 18, line 24)	\$ 619,980	\$ 619,980	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,586,180	\$ 25,480,329	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 692,185	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 692,185	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,120,793)	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)	\$ (1,120,793)	17
	B. Transfers (Itemize):		
18	ILU net asset activity for the year	1,048,588	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,048,588	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 619,980	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

Report Period Beginning: 01/01/18

Ending: 12/31/18

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,899,980	1
2	Discounts and Allowances for all Levels	(1,742,090)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,157,890	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,274,995	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,274,995	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	154,013	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	17,016	19
20	Radiology and X-Ray	7,851	20
21	Other Medical Services	2,837	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 181,717	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>AL/IL</u>		28
28a	<u>Misc Revenue</u>	15,197	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,197	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,629,799	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,577,085	31
32	Health Care	4,757,054	32
33	General Administration	1,444,674	33
B. Capital Expense			
34	Ownership	2,204,491	34
C. Ancillary Expense			
35	Special Cost Centers	385,009	35
36	Provider Participation Fee	382,279	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,750,592	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,120,793)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,120,793)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,496,691	44
45	Private Pay - Net Inpatient Revenue	1,520,789	45
46	Medicare - Net Inpatient Revenue	1,903,848	46
47	Other-(specify) <u>ALL OTHER SNF/SCF IP REVENUE</u>	3,978,652	47
48	Other-(specify) <u>C/A ANCILLARY ACCOUNTS</u>	(1,742,090)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,157,890	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ 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 Oakton Pavillion, LLC

0052910

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	1,933	2,086	\$ 95,953	\$ 46.00	1
2	Assistant Director of Nursing	1,931	2,018	74,774	37.05	2
3	Registered Nurses	27,881	30,964	929,351	30.01	3
4	Licensed Practical Nurses	21,093	22,738	608,728	26.77	4
5	CNAs & Orderlies	82,690	86,998	1,240,503	14.26	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	4,057	4,417	97,989	22.18	8
9	Activity Director	0	0	0		9
10	Activity Assistants	15,678	16,506	192,706	11.67	10
11	Social Service Workers	1,924	2,086	33,082	15.86	11
12	Dietician	0	0	0		12
13	Food Service Supervisor	0	0	0		13
14	Head Cook	0	0	0		14
15	Cook Helpers/Assistants	24,794	26,475	354,612	13.39	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	6,251	6,832	100,566	14.72	17
18	Housekeepers	18,520	19,885	232,539	11.69	18
19	Laundry	9,529	10,066	110,799	11.01	19
20	Administrator	1,838	2,086	103,896	49.81	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	10,792	11,689	207,117	17.72	22
23	Office Manager	0	0	0		23
24	Clerical	0	0	0		24
25	Vocational Instruction	0	0	0		25
26	Academic Instruction	0	0	0		26
27	Medical Director	0	0	0		27
28	Qualified MR Prof. (QMRP)	0	0	0		28
29	Resident Services Coordinator	0	0	0		29
30	Habilitation Aides (DD Homes)	0	0	0		30
31	Medical Records	5,307	6,167	178,669	28.97	31
32	Other Health Care(specify)	0	0	0		32
33	Other(specify)	0	0	0		33
34	TOTAL (lines 1 - 33)	234,218	251,013	\$ 4,561,284 *	\$ 18.17	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	0	\$ 8,886	01 - 03	35
36	Medical Director	0	59,004	09 - 03	36
37	Medical Records Consultant	0	1,113	10 - 03	37
38	Nurse Consultant	0	0		38
39	Pharmacist Consultant	0	8,851	10 - 03	39
40	Physical Therapy Consultant	0	1,204	10A - 03	40
41	Occupational Therapy Consultant	0	895	10A - 03	41
42	Respiratory Therapy Consultant	0	0		42
43	Speech Therapy Consultant	0	531	10A - 03	43
44	Activity Consultant	0	3,844	11 - 03	44
45	Social Service Consultant	0	1,456	12 - 03	45
46	Other(specify)	0	0		46
47		0	0		47
48		0	0		48
49	TOTAL (lines 35 - 48)		\$ 85,784		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	4,370	\$ 262,100	10 - 03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	14,621	341,944	10 - 03	52
53	TOTAL (lines 50 - 52)	18,991	\$ 604,044		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		
<u>Burton Barrish</u>	<u>Administrator</u>	<u>10.00%</u>	\$ <u>103,896</u>	<u>Workers' Compensation Insurance</u>	\$ <u>63,461</u>	<u>IDPH License Fee</u>	\$ _____		
				<u>Unemployment Compensation Insurance</u>		<u>Advertising: Employee Recruitment</u>			
				<u>FICA Taxes</u>	<u>364,417</u>	<u>Health Care Worker Background Check</u>			
				<u>Employee Health Insurance</u>	<u>132,446</u>	(Indicate # of checks performed _____)			
				<u>Employee Meals</u>		<u>Patient Background Checks</u>			
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>17,546</u>		
				<u>401K Matching Contributions</u>	<u>3,600</u>	<u>Licenses and Permits</u>	<u>7,076</u>		
TOTAL (agree to Schedule V, line 17, col. 1)			\$ <u>103,896</u>			<u>Advertising and Promotion</u>	<u>3,405</u>		
(List each licensed administrator separately.)						<u>Alloc. - SIR Mgmt / Generations HCN</u>	<u>82</u>		
B. Administrative - Other									
Description			Amount						
			\$ _____						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ _____	TOTAL (agree to Schedule V, line 22, col.8)			\$ <u>563,924</u>		
(Attach a copy of any management service agreement)									
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	
<u>SIR Mgmt / Generations HCN</u>	<u>Outside Labor</u>	\$ <u>8,568</u>					<u>Out-of-State Travel</u>	\$ _____	
<u>SIR Mgmt / Generations HCN</u>	<u>Consulting Services</u>	<u>14,958</u>							
							<u>In-State Travel</u>		
							<u>Travel</u>	<u>4,717</u>	
							<u>Seminar Expense</u>		
							<u>Alloc. - SIR Mgmt / Generations HCN</u>	<u>204</u>	
							<u>Entertainment Expense</u>	(_____)	
TOTAL (agree to Schedule V, line 19, column 3)			\$ <u>23,526</u>	TOTAL			\$ _____	TOTAL (agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)									

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Generations at Oakton Pavillion, LLC

0052910

Report Period Beginning: 01/01/18

Ending: 12/31/18

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5-10 Yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 47,801 Line 10 - 02
- (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. \$ 382,279
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 21,060
- (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? Ln 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
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? No
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