



Facility Name & ID Number Greek American Reh & Care Ct

# 0044149 Report Period Beginning: 06/01/17 Ending: 05/31/2018

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	188	Skilled (SNF)	188	68,620	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	188	TOTALS	188	68,620	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	37,159	9,643	6,547	53,349	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	37,159	9,643	6,547	53,349	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.75%

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 04/01/02

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 04/01/02 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 188 and days of care provided 5,920

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: 05/31/18 Fiscal Year: 05/31/18

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Greek American Reh & Care Ct # 0044149 Report Period Beginning: 06/01/17 Ending: 05/31/2018

**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	558,421	71,368	2,664	632,453		632,453		632,453		1
2	Food Purchase		477,939		477,939		477,939		477,939		2
3	Housekeeping	450,864	46,527		497,391		497,391		497,391		3
4	Laundry	108,155	10,784	7,150	126,089		126,089		126,089		4
5	Heat and Other Utilities			300,018	300,018		300,018	(21,720)	278,298		5
6	Maintenance	179,913	168,133		348,046		348,046		348,046		6
7	Other (specify):* <b>Waste Removal &amp; Sec</b>			73,977	73,977		73,977		73,977		7
8	<b>TOTAL General Services</b>	1,297,353	774,751	383,809	2,455,913		2,455,913	(21,720)	2,434,193		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	4,382,865	267,399	77,667	4,727,931		4,727,931		4,727,931		10
10a	Therapy		3,169	722,079	725,248		725,248		725,248		10a
11	Activities	327,483	35,034	2,232	364,749		364,749		364,749		11
12	Social Services	210,791	1,863	4,994	217,648		217,648		217,648		12
13	CNA Training										13
14	Program Transportation			18,249	18,249		18,249		18,249		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	4,921,139	307,465	839,621	6,068,225		6,068,225		6,068,225		16
	<b>C. General Administration</b>										
17	Administrative	154,831			154,831		154,831		154,831		17
18	Directors Fees										18
19	Professional Services			229,400	229,400		229,400	(14,875)	214,525		19
20	Dues, Fees, Subscriptions & Promotions			44,126	44,126		44,126	88	44,214		20
21	Clerical & General Office Expenses	719,060	32,742	172,969	924,771		924,771	(137,224)	787,547		21
22	Employee Benefits & Payroll Taxes			1,507,646	1,507,646		1,507,646		1,507,646		22
23	Inservice Training & Education										23
24	Travel and Seminar			26,718	26,718		26,718		26,718		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			226,157	226,157		226,157	20,987	247,144		26
27	Other (specify):* <b>Marketing &amp; Other A</b>	239,181		112,585	351,766		351,766	(340,089)	11,677		27
28	<b>TOTAL General Administration</b>	1,113,072	32,742	2,319,601	3,465,415		3,465,415	(471,113)	2,994,302		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	7,331,564	1,114,958	3,543,031	11,989,553		11,989,553	(492,833)	11,496,720		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Greek American Rehab & Nursing  
**SEMINAR EXPENSE**  
 05/01/2017 - 05/31/2018

DATE	G/L ACCT#	PAYEE ON GL	PAYEE	TOPIC	ATTENDEE	JOB DESCRIPTION	CITY/STATE	AMOUNT	ADJUSTMENT	RECLASS	ADJUSTED AMOUNT
9/14/17	510070	Cardmember Services	Skillpath National	The Communicating with Professionalism Seminar	Vasiliki Stratikopoulou	Activities Director	Arlington Hts IL	79.60			
10/31/17		Cash	Maria Treantefeles	Food Handlers License	Maria T	Activity staff	Chicago IL	11.95			
12/20/16		Cash	Marietta	Food Handlers License	Marietta	Memory Care Aide	Chicago IL	9.95			
1/4/17		Cash	Christina	Food Handlers License	Christine	Activity staff	Chicago IL	9.95			
1/6/17		Cash	Asimo	Food Handlers License	Asimo	Activity staff	Chicago IL	9.95			
			Luda	Food Handlers License	Luda	Accounting staff	Chicago IL	12.25			
			Eleni	Food Handlers License	Eleni	Activity staff	Chicago IL	12.25			
4/17/18		Chase	Leading Age	Annual Meeting & Expo	Vasiliki Stratikopoulou	Activity Director	Schaumburg, IL	349.00			494.90
4/19/18	515070	Chase	Leading Age	Annual Meeting & Expo	Joan Thorholm	Admissions Director	Schaumburg, IL	249.00			
				Annual Meeting & Expo	Frances Stamatoukos	Marketing Director	Schaumburg, IL	249.00			
				Annual Meeting & Expo	Gina Watford	Nurse Liaison	Schaumburg, IL	129.00			627.00
7/5/17	520070	Focus on Aging	Focus on Aging	CE/CEU-Senior Orphans	Gertrude Walsh	Social Serv Asst	Glenview IL	50.00			
8/21/17		HIN Seminars	HIN Seminars	Phase 2 Requirements of Participation	Mark Davis	Social Serv Director	Schaumburg, IL	219.00			
10/17/17		Chase	Leading Age	Implementation strategies for you QAPI & Facility Wide Resource Assessment	Mark Davis	Social Serv Director	Woodridge IL	199.00			
4/19/18		Chase	Leading Age	Annual Meeting & Expo	Mark Davis	Social Serv Director	Schaumburg, IL	349.00			
				Annual Meeting & Expo	Elena Tamvakis	Social Serv Asst	Schaumburg, IL	349.00			
				Annual Meeting & Expo	Gertrude Walsh	Social Serv Asst	Schaumburg, IL	249.00			1,415.00
7/5/17	410170	Focus on Aging	Focus on Aging	CE/CEU-Senior Orphans	Gertrude Walsh	Social Serv Asst	Glenview IL	50.00			
9/14/17		Cardmember Service	Skillpath National	The Communicating with Professionalism Seminar	Ngosa Lumbwe	Director of Nursing	Arlington Hts IL	79.60			
9/2/17		Cardmember Service	HIN Seminars	SNF PPS 2018 Final Rule	Diona Tad-y	MDS	Rolling Meadows IL	199.00			
			HIN Seminars	SNF PPS 2018 Final Rule	Miriam Villareal	MDS	Rolling Meadows IL	199.00			
			HIN Seminars	SNF PPS 2018 Final Rule	Marilyn Dannhauer	Restorative	Rolling Meadows IL	199.00			
			HIN Seminars	SNF PPS 2018 Final Rule	Ngosa Lumbwe	Dir of Nursing	Rolling Meadows IL	199.00			
			HIN Seminars	SNF PPS 2018 Final Rule	Patricia M	RN	Rolling Meadows IL	199.00			
10/6/17		Cardmember Service	Leading Age	New Long Term Car Survey Process	Ngosa Lumbwe	Dir of Nursing	Lisle IL	149.00			
				New Long Term Car Survey Process	Rosatita Camaro	Nursing Supervisor	Lisle IL	149.00			
10/19/17		Cardmember Service	Leading Age	Implementation strategies for you QAPI & Facility Wide Resource Assessment	Ngosa Lumbwe	Dir of Nursing	Woodridge IL	199.00			
			Leading Age	Implementation strategies for you QAPI & Facility Wide Resource Assessment	Aphrodite Athanasiades	Medical Records	Woodridge IL	199.00			
11/3/17		Cash	Elina Onken	Food Handlers License	Elina Onken	Nursing Supervisor	Chicago IL	11.95			
12/19/16		Cash	Pallivos A	Food Handlers License	Pallivos A	CN A	Chicago IL	9.95			
1/9/17		Cash	Francella Calderon	Food Handlers License	Francella Calderon	C N A	Chicago IL	9.95			
1/11/17		Cash	Dimitar Lambov	Food Handlers License	Dimitar Lambov	C N A	Chicago IL	9.95			
1/11/17		Cash	Slatka	Food Handlers License	Slatka	C N A	Chicago IL	9.95			
4/19/18		Chase	Leading Age	Annual Meeting & Expo	Elina Onken	Nursing Supervisor	Schaumburg, IL	349.00			
				Annual Meeting & Expo	Ngosa Lumbwe	Dir of Nursing	Schaumburg, IL	349.00			
				Annual Meeting & Expo	Miriam Villareal	MDS	Schaumburg, IL	249.00			
				Annual Meeting & Expo	Marilyn Dannhauer	Restorative	Schaumburg, IL	249.00			
				Annual Meeting & Expo	Diona Tad-y	MDS	Schaumburg, IL	349.00			
				Annual Meeting & Expo	Rosatita Camaro	Nursing Supervisor	Schaumburg, IL	249.00			3,666.35
9/29/17	410207	Cardmember Service	Dengeo's Buca de Beppo Golden Chef	farewell party for Jolanta	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	541.01			
11/10/17		Ngosa Lumbwe	Tartorice's Pizza	SCNA's unable to go out for break	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	83.03			
12/21/17		Cardmember Service	Dengeo's Buca de Beppo Golden Chef	Xmas Party	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	1,002.07			
1/2/18		American Express	Wpaghetti's Pzanos Pizza	Xmas Party	Mordechai Finke	HR Director	Wheeling IL	219.96			
2/23/18		Cardmember Service	Wa Paghetti's	Survey food for 3rd shift	Stuart Ruffin	Food Service Director	Wheeling IL	221.16			
2/12/18		Ngosa Lumbwe	Dunin Donuts	Storm Day	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	99.83			
4/20/18		Cash	Sarpino's Pizza	food for nurses	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	42.37			
5/10/18		Cash	Dengeo's	Nurses Week	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	282.50			
5/10/18		Cash	Salermo's pizza	Nurses Week	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	196.95			
4/26/18		Cash	Dengeo's	Nurses Week	Ngosa Lumbwe	Dir of Nursing	Wheeling IL	320.50			3,009.38
7/13/17	540070	Cardmember Service	Leading Age	HR Workforce Conference	Mar Murphey	Administrator	Lisle IL	195.00			
					Mordechai Finke	HR Director	Lisle IL	195.00			
7/17/17		Cardmember Service	SQ	Collaborative Health Seminar	Pat Gerbanas	Business Director	Chicago IL	175.00			
9/14/17		Cardmember Service	Skillpath National	The Communicating with Professionalism Seminar	Mordechai Finekel	HR Director	Arlington Hts IL	79.60			
					Mark Murphey	Administrator	Arlington Hts IL	79.60			
					Stuart Ruffin	Food Serv Director	Arlington Hts IL	79.60			
7/1/17		Cardmember Service	National Bus Institute	Top Elder Care Planning Serv	Wendy Campos	Case Mgmt Director	Chicago IL	339.00			
8/15/17		Cardmember Service	HIN Seminars	Phase 2 Requirements of Participation	Mark Murphey	Administrator	Schaumburg IL	219.00			
8/30/17		Cardmember Service	Leading Age	New Long Term Car Survey Process	Mark Murphey	Administrator	Lisle IL	149.00			
8/15/17		Cardmember Service	III CPA Society	Essential Leadership Skills for Frontline Mgrs & Supervisors	Effie Galetsis	CFO	Schaumburg IL	225.00			
8/5/17		Cardmember Service	III CPA Society	Healthcare Compliance & Fraud Session Part 1: zealously protecting your clients from IRS	Effie Galetsis	CFO	Schaumburg IL	205.00			
				Detecting & Preventing the top 10 Fraud Schemes	Effie Galetsis	CFO	Schaumburg IL	505.00			
				Soc Sec Med: Maximizing Retirement Benefits	Effie Galetsis	CFO	Schaumburg IL	250.00			
					Effie Galetsis	CFO	Schaumburg IL	175.00			

8/17/17		Cardmember Service	Ill CPA Society	Healthcare Compliance & fraud	Paula Francis	Legal Counsel	Schaumburg IL	250.00				
				Healthcare Compliance & fraud	Mark Murphey	Administrator	Schaumburg IL	250.00				
10/14/17		Wener Nancy	FNCE 2917	Food & Nutrition Conf & Expo 2017	Nancy Wener	Dietician	Chicago IL	485.00				
10/17/17		Cardmember Service	Leading Age	Implementation strategies for you QAPI & Facility Wide Resource Assessment	Mark Murphey	Administrator	Woodridge IL	199.00				
				Implementation strategies for you QAPI & Facility Wide Resource Assessment	Stuart Ruffin	Food Serv Director	Woodridge IL	199.00				
11/14/17		Cardmember Service	Ill CPA Society	Not-for-Profit Conference	Effie Galetsis	CFO	Rosemont IL	360.00				
2/3/17		Cash	Mordechai Finkel	Food Handlers Certification	Mordechai Finkel	HR Director	Chicago IL	9.95				
2/16/18		Cardmember Service	Ill CPA Society	Data Analytics 101: How Data drives better business decisions	Effie Galetsis	CFO	Chicago IL	340.00				
4/19/18		Chase	Leading Age	Annual Meeting & Expo	Mark Murphey	Administrator	Schaumburg, IL	349.00				
			Leading Age	Annual Meeting & Expo	Effie Galetsis	CFO	Schaumburg, IL	349.00				
			Leading Age	Annual Meeting & Expo	Mordechai Finkel	HR Director	Schaumburg, IL	349.00				
			Leading Age	Annual Meeting & Expo	Paula Francis	Legal Counsel	Schaumburg, IL	349.00				
			Leading Age	Annual Meeting & Expo	Pat Gerbanas	Business Director	Schaumburg, IL	349.00				6,708.75
		<b>TOTAL</b>										15,921.38
<b>Total</b>								15,921.38	0.00	0.00		15,921.38

DATE	G/L ACCT #	EMPLOYEE NAME	JOB DESCRIPTION	DESTINATION	TOLLS	PARKING	GAS	TRAIN	CAB	AIRFARE HOTEL	TOTAL
6/26/17	540037	Mark Murphey	Administrator	home-office-home				553.95			553.95
6/28/17		Mark Murphey	Administrator	home-office-home			117.54	126.00	6.20		249.74
6/22/17		Mark Murphey	Administrator	home-office-home			34.09				34.09
7/19/17		Mark Murphey	Administrator	home-office-home					326.98		326.98
7/28/17		Mark Murphey	Administrator	home-office-home			108.03	126.00			234.03
8/28/17		Mark Murphey	Administrator	home-office-home			140.88	126.00			266.88
8/17/17		Mark Murphey	Administrator	home-office-home					405.96		405.96
9/19/17		Mark Murphey	Administrator	home-office-home					340.52		340.52
9/28/17		Mark Murphey	Administrator	home-office-home			145.47	126.00			271.47
10/24/17		Mark Murphey	Administrator	home-office-home					210.77		210.77
11/21/17		Mark Murphey	Administrator	home-office-home			176.40	126.00			302.40
10/24/17		Mark Murphey	Administrator	home-office-home					126.00		126.00
10/24/17		Mark Murphey	Administrator	home-office-home					177.81		177.81
11/28/17		Mark Murphey	Administrator	home-office-home					360.37		360.37
12/14/17		Mark Murphey	Administrator	home-office-home			53.90	252.00			305.90
12/26/17		Mark Murphey	Administrator	home-office-home					354.46		354.46
1/10/18		Mark Murphey	Administrator	home-office-home			169.32	126.00			295.32
1/18/18		Mark Murphey	Administrator	home-office-home					317.60		317.60
2/13/18		Mark Murphey	Administrator	home-office-home			154.01	264.83			418.84
2/27/18		Mark Murphey	Administrator	home-office-home					407.66		407.66
3/19/18		Mark Murphey	Administrator	home-office-home			188.63	126.00			314.63
3/21/18		Mark Murphey	Administrator	home-office-home					270.00		270.00
4/27/18		Mark Murphey	Administrator	home-office-home			85.72		149.75		235.47
4/27/18		Mark Murphey	Administrator	home-office-home					388.46		388.46
5/11/18		Mark Murphey	Administrator	home-office-home			146.56	276.00			422.56
5/11/18		Mark Murphey	Administrator	home-office-home				69.00			69.00
5/18/18		Mark Murphey	Administrator	home-office-home					250.81		250.81
6/8/18		Mark Murphey	Administrator	home-office-home			150.25	138.00		121.16	409.41
		<b>TOTAL</b>									9,495.00
6/8/18	410171	Shannen Bello	RN	home - office					34.98		34.98
5/31/17	540071	Paula Francis	Legal Counsel	chicago - home				12.00			12.00
5/8/17		Gina Watfrid	Nurse Liaison	parking - Swedish		4.00					4.00
6/8/17		Mark Murphey	Administrator	home - office					60.00		60.00
6/8/17		Maryvil Robinson	Accounts Payable Acct	mileage			43.20				43.20
6/21/17		Mark Murphey	Administrator	transpo for resident					5.00		5.00
8/4/17		Maryvil Robinson	Accounts Payable Acct	mileage			40.55				40.55
8/8/17		Ben Rister	Memopry Care Director	attending Dementia trng	4.70		72.39			307.85	384.94
7/11/17		Mordechai Finkel	HR Director	attending seminar	3.50		36.00				39.50
9/29/17		Margarita Denekos	Committee Coordinator	mileage			96.30				96.30
9/30/17		Effie Galetsis	CFO	attending seminar		51.00					51.00
10/31/17		Paula Francis	Legal Counsel	attending seminar		22.00					22.00
11/7/17		Maryvil Robinson	Accounts Payable Acct	shouldbe #540043			100.00				100.00
10/14/17		Vasiliki Stratikopoulou	Activities Director	attending exhibit		15.00					15.00
10/30/17		Effie Galetsis	CFO	attending seminar		39.00					39.00
10/31/17		Maryvil Robinson	Accounts Payable Acct	mileage			47.52				47.52
11/1/17		Nancy Wener	Dietary Coordinator	attending seminar		23.00					23.00
11/15/17		Mark Murphey	Administrator	attending seminar		12.00					12.00
11/15/17		Mordechai Finkel	HR Director	attending seminar	0.95	12.00		32.00			44.95
1/13/17		Lasisi Iyabo	RN	home - office					49.68		49.68
1/26/18		Margarita Denekos	Committee Coordinator	mileage			80.25				80.25
5/23/18		Mordechai Finkel	HR Director	attending seminar	2.40	20.00		31.07			53.47
5/7/18		Maryvil Robinson	Accounts Payable Acct	mileage			42.82				42.82
		<b>TOTAL</b>									1,266.18
					11.55	198.00	2,292.90	2,447.78	5,538.08	307.85	10,796.16

26,717.54  
(0.46)

Facility Name &amp; ID Number

Greek American Reh &amp; Care Ct

#0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			122,461	122,461		122,461	376,854	499,315			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2	2		2	391,505	391,507			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			766,961	766,961		766,961	(766,961)				34
35	Rent-Equipment & Vehicles			28,845	28,845		28,845		28,845			35
36	Other (specify):* MIP							36,060	36,060			36
37	<b>TOTAL Ownership</b>			918,269	918,269		918,269	37,458	955,727			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			247,935	247,935		247,935		247,935			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	16,466	4,367		20,833		20,833	(4,367)	16,466			41
42	Provider Participation Fee			389,866	389,866		389,866		389,866			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>	16,466	4,367	637,801	658,634		658,634	(4,367)	654,267			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	7,348,030	1,119,325	5,099,101	13,566,456		13,566,456	(459,742)	13,106,714			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

**VI. ADJUSTMENT DETAIL**

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

		1	2	3	
	<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				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				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	(4,778)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(120,991)	21		24
25	Fund Raising, Advertising and Promotional	(340,089)	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	(52,417)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (518,275)		\$	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	
		<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)	58,533	VII-B	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 58,533		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (459,742)		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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Greek American Reh & Care Ct

ID# 0044149

Report Period Beginning: 06/01/17

Ending: 05/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Independent Living	\$ 0	43	1
2	Non-Allowable Benefits (Marketing & ILU)	0	22	2
3	Legal Services Expense Non-Allowable	(14,875)	19	3
4	Cable	(21,720)	5	4
5	Bank Charges	(6,677)	21	5
6	Credit Card Fees	(4,778)	21	6
7	Gifts	(4,367)	41	7
8		0		8
9		0		9
10		0		10
11		0		11
12		0		12
13		0		13
14		0		14
15		0		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	<b>Total</b>	(52,417)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

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	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(21,720)	0	0	0	0	0	0	0	0	0	0	(21,720)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(21,720)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(21,720)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(14,875)	0	0	0	0	0	0	0	0	0	0	(14,875)	19
20	Fees, Subscriptions & Promotions	0	88	0	0	0	0	0	0	0	0	0	88	20
21	Clerical & General Office Expenses	(137,224)	0	0	0	0	0	0	0	0	0	0	(137,224)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	20,987	0	0	0	0	0	0	0	0	0	20,987	26
27	Other (specify):*	(340,089)	0	0	0	0	0	0	0	0	0	0	(340,089)	27
28	<b>TOTAL General Administration</b>	<b>(492,188)</b>	<b>21,075</b>	<b>0</b>	<b>(471,113)</b>	<b>28</b>								
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(513,908)</b>	<b>21,075</b>	<b>0</b>	<b>(492,833)</b>	<b>29</b>								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	376,854	0	0	0	0	0	0	0	0	0	376,854	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	391,505	0	0	0	0	0	0	0	0	0	391,505	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(766,961)	0	0	0	0	0	0	0	0	0	(766,961)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	36,060	0	0	0	0	0	0	0	0	0	36,060	36
37	<b>TOTAL Ownership</b>	0	37,458	0	0	0	0	0	0	0	0	0	37,458	37
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(4,367)	0	0	0	0	0	0	0	0	0	0	(4,367)	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	<b>TOTAL Special Cost Centers</b>	(4,367)	0	0	0	0	0	0	0	0	0	0	(4,367)	44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	(518,275)	58,533	0	0	0	0	0	0	0	0	0	(459,742)	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 Rental Income	\$ 766,961	Hellenic American Care Foundation	100.00%	\$	\$ (766,961)	1
2	V	32 Interest		Hellenic American Care Foundation	100.00%			2
3	V	20 Dues and Subscriptions		Hellenic American Care Foundation	100.00%	88	88	3
4	V	26 Insurance		Hellenic American Care Foundation	100.00%	20,987	20,987	4
5	V	30 Depreciation		Hellenic American Care Foundation	100.00%	376,854	376,854	5
6	V	32 Interest		Hellenic American Care Foundation	100.00%	391,505	391,505	6
7	V	36 Mortgage Insurance		Hellenic American Care Foundation	100.00%	36,060	36,060	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 766,961			\$ 825,494	\$ * 58,533	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Board of Directors							1
2								2
3	Eleni Bousis				Hellenic American			3
4	Peter G. Karahalios, JD				Care Foundation	Wheeling, Illinois	Building Company	4
5	Lisa Palivos, MD							5
6	Alex Afshari				Wheeling Professional			6
7	Peter Kopsaftis							7
8	Paula A Tolan-Francis, JD				Building, LLC	Wheeling, Illinois	Medical Building	8
9	Nicholas Pishos				Paterakis Center, Ltd.	Wheeling, Illinois	Senior Center	9
10	Robert S Fakouri, JD							10
11	Angelo G Gianopoulos							11
12	Nicholas A Lalios, DPM							12
13	Chadwick Pradromos, MD							13
14	George Reveliotis, JD							14
15	Theresa Tzakis							15
16	James G Romas							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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Greek American Reh & Care Ct # 0044149 Report Period Beginning: 06/01/17 Ending: 05/31/2018

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	N/A										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending: 5/31/2018

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

**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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	HUD		X	Mortgage	\$47,833.00	09/01/13	\$ 10,924,500	\$ 10,323,156	04/01/52	4.22%	\$ 392,213	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$47,833.00		\$ 10,924,500	\$ 10,323,156			\$ 392,213	9						
<b>B. Non-Facility Related*</b>																		
10	Interest Income - Building											(245) 10						
11	Interest Income											(461) 11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (706)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 10,924,500	\$ 10,323,156			\$ 391,507	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 36,060 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.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)



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

FACILITY NAME Greek American Reh & Care Ct COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044149

CONTACT PERSON REGARDING THIS REPORT Christopher S. Joos

TELEPHONE (614) 222 - 9040 FAX #: (248) 233 - 8811

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

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?        YES   X   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 Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 90,669 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).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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>1994</u>	\$ <u>425,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			\$ <b>425,000</b>	<b>3</b>

SEE ACCOUNTANTS' PREPARATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	188			2001	\$ 11,639,080	\$		\$	\$	\$
5										
6										
7										
8										
	<b>Improvement Type**</b>									
9	Various			2001	58,125					
10	Various			2003	16,264					
11	Various			2005	3,121					
12	Various			2006	51,393					
13	Various			2007	696,321					
14	Various			2008	137,791					
15	Various			2009	108,881					
16	Various			2010	32,439					
17	Various			2011	17,496					
18	Various			2012	14,773					
19	Various			2013	15,208					
20	Canopy - Light Fixtures			2015	2,620					
21	Landscaping - Brick Hollanstone			2015	5,200					
22	Parking Lot - Lights			2015	28,109					
23	Conference Room Remodel - Wallpaper, Cove, Paint, and Trim			2016	7,200					
24	Elevator Shaft - Pit Ladder Repacement			2016	5,910					
25	Walk in Cooler - Shelving			2016	6,395					
26	Boiler Room - Heating Pump			2017	5,364					
27	Tiles for Front Hall			2018	4,462					
28	Flagpole			2018	2,405					
29	New exhaust roof			2018	5,513					
30	Chapel Flooring			2018	3,156					
31	Dining Room Remodel			2018	1,685					
32	Exterior Canopy			2018	3,240					
33	Elevator Area Remodel			2018	1,650					
34										
35										
36										

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38	Hellenic American Care Foundation								38
39									39
40									40
41	Various	2008	135,666						41
42	Various	2011	20,415						42
43	Various	2012	39,343						43
44	Various	2013	48,569						44
45	Parking Lot - Paving	2016	66,261						45
46	Boiler Room - Hot Water Tank	2017	70,060						46
47	Flooring for Chapel	2018	2,450						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									67
68	Depreciation - Greek American Rehab and Care Center, Inc.			122,461		122,461		1,948,759	68
69	Depreciation - Hellenic American Care Foundation			376,854		376,854		6,966,600	69
70	TOTAL (lines 4 thru 69)		\$ 13,256,565	\$ 499,315		\$ 499,315	\$	\$ 8,915,359	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

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	\$ 906,938	\$	\$	\$		\$	71
72	Current Year Purchases	26,267						72
73	Fully Depreciated Assets							73
74	Disposals							74
75	TOTALS	\$ 933,206	\$	\$	\$		\$	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	IBS Ford E450	2007	\$ 63,300	\$	\$	\$		\$	76
77	Facility	Jeep Compass	2008	19,700						77
78										78
79										79
80	TOTALS			\$ 83,000	\$	\$	\$		\$	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)	\$ 14,697,771	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 499,315	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 499,315	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)	\$ 8,915,359	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

**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	<u>N/A</u>						4
5								5
6								6
7	<b>TOTAL</b>				\$			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: \$ 28,845 Description: See Supplemental

(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			\$	\$	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$	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.

SEE ACCOUNTANTS' PREPARATION REPORT

**Greek American Rehab & Nursing  
MOVABLE EQUIPMENT RENTAL  
SUPPLEMENTAL SCHEDULE  
06/01/2017 - 5/31/2018**

<b>Account Number</b>	<b>Make</b>	<b>Model Year</b>	<b>Monthly Lease Payment</b>	<b>Rental Expense for this Period</b>
<b>410333</b>		Bi-pap		1,152.00
		oxygen tanks		7,210.00
		VAC Freedom		14,540.00
		ventilator		1,200.00
		vest wrap		106.00
		Sentry mattress		919.00
		Rhythm Multi-Barf mattress		132.00
		C-pap		770.00
		Storage		2,816.00
				<b>28,845.00</b>

**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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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	4,482	\$ 274,274	\$ 0	4,482	\$ 274,274	1
2	Licensed Speech and Language Development Therapist	V10A	0.00 hrs	0	1,332	81,527	0	1,332	81,527	2
3	Licensed Recreational Therapist	V10A	0.00 hrs	0	0	0	3,169		3,169	3
4	Licensed Physical Therapist	V10A	0.00 hrs	0	5,985	366,278	0	5,985	366,278	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation	V39	0.00 hrs	0	0	0	0			8
9	Pharmacy	V39	0.00 # of prescripts	0	0	0	230,100		230,100	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>LAB/RADIOLOGY</u>	V39	0.00	0	0	0	17,835		17,835	12
13	Other (specify): <u>BILLABLE SUPPLIES</u>	V39	0.00	0	0	0	0			13
14	<b>TOTAL</b>			\$	11,799	\$ 722,079	\$ 251,104	11,799	\$ 973,183	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **05/31/2018**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 4,255,983	\$ 4,403,684	1
2	Cash-Patient Deposits	231,332	231,332	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>422,513</u> )	1,799,279	1,799,279	3
4	Supply Inventory (priced at _____ )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	282,774	282,774	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): _____	(883)	(883)	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 6,568,485	\$ 6,716,186	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		425,000	13
14	Buildings, at Historical Cost	966,072	12,677,580	14
15	Leasehold Improvements, at Historical Cost		929,303	15
16	Equipment, at Historical Cost	1,284,854	2,868,722	16
17	Accumulated Depreciation (book methods)	(1,948,759)	(8,915,359)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(8,554)	20
21	Restricted Funds	1,261,864	1,261,864	21
22	Other Long-Term Assets (specify): _____			22
23	Other(specify): _____	140,566	973,823	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,704,597	\$ 10,212,379	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,273,082	\$ 16,928,565	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 265,653	\$ 265,653	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	132,620	132,620	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	736,707	736,707	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		32,432	33
34	Deferred Compensation	3,301	3,301	34
35	Federal and State Income Taxes	340	340	35
	<b>Other Current Liabilities(specify):</b>			
36	_____			36
37	_____	462,978	462,978	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,601,599	\$ 1,634,031	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,323,156	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	_____			43
44	_____	1,200,000	1,200,000	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,200,000	\$ 11,523,156	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,801,599	\$ 13,157,187	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,471,483	\$ 3,771,378	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,273,082	\$ 16,928,565	48

SEE ACCOUNTANTS' PREPARATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,152,879</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>6,152,879</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>122,777</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>122,777</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>	<b>ILU net asset activity for the year</b>		<b>18</b>
<b>19</b>	<b>Net Temp Restricted Contributions</b>	<b>395,828</b>	<b>19</b>
<b>20</b>	<b>Net Asset Transfer</b>	<b>(1,200,000)</b>	<b>20</b>
<b>21</b>	<b>Rounding</b>	<b>(1)</b>	<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$ <b>(804,173)</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>5,471,483</b>	<b>24</b> *

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 16,526,453	1
2	Discounts and Allowances for all Levels	(5,644,571)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,881,882	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,188,887	6
7	Oxygen	2,910	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,191,797	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	1,107	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	230,100	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	17,835	19
20	Radiology and X-Ray		20
21	Other Medical Services	23,990	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 273,032	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	313,732	24
25	Interest and Other Investment Income***	28,482	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 342,214	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>AL/IL</u>		28
28a	<u>Misc Revenue</u>	308	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 308	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,689,233	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,455,913	31
32	Health Care	6,068,225	32
33	General Administration	3,465,415	33
<b>B. Capital Expense</b>			
34	Ownership	918,269	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	268,768	35
36	Provider Participation Fee	389,866	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 13,566,456	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	122,777	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 122,777	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,964,983	44
45	Private Pay - Net Inpatient Revenue	2,638,518	45
46	Medicare - Net Inpatient Revenue	3,394,541	46
47	Other-(specify) <u>ALL OTHER SNF/SCF IP REVENUE</u>	403,437	47
48	Other-(specify) <u>C/A ANCILLARY ACCOUNTS</u>	(2,519,597)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 10,881,882	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Greek American Reh & Care Ct

# 0044149

Report Period Beginning:

06/01/17

Ending:

05/31/2018

**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	1,462	1,684	\$ 97,008	\$ 57.61	1
2	Assistant Director of Nursing	1,084	1,100	45,157	41.05	2
3	Registered Nurses	51,607	54,106	1,736,511	32.09	3
4	Licensed Practical Nurses	16,193	17,552	470,538	26.81	4
5	CNAs & Orderlies	175,894	182,361	1,995,245	10.94	5
6	CNA Trainees	0	0	0		6
7	Licensed Therapist	0	0	0		7
8	Rehab/Therapy Aides	0	0	0		8
9	Activity Director	2,101	2,311	41,969	18.16	9
10	Activity Assistants	20,465	22,057	285,514	12.94	10
11	Social Service Workers	7,447	7,955	210,791	26.50	11
12	Dietician	1,655	1,773	51,749	29.19	12
13	Food Service Supervisor	1,755	1,901	62,071	32.65	13
14	Head Cook	8,652	9,312	154,232	16.56	14
15	Cook Helpers/Assistants	23,138	24,004	290,369	12.10	15
16	Dishwashers	0	0	0		16
17	Maintenance Workers	6,743	7,135	179,913	25.22	17
18	Housekeepers	34,394	36,578	450,864	12.33	18
19	Laundry	7,927	8,492	108,155	12.74	19
20	Administrator	1,788	1,882	154,831	82.27	20
21	Assistant Administrator	0	0	0		21
22	Other Administrative	18,354	19,493	632,532	32.45	22
23	Office Manager	0	0	0		23
24	Clerical	4,826	5,213	86,528	16.60	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	1,766	1,917	38,406	20.03	31
32	Other Health Care(specify)	0	0	0		32
33	Other(specify) <u>Marketing &amp; Adve</u>	8,816	9,739	255,647	26.25	33
34	TOTAL (lines 1 - 33)	396,067	416,565	\$ 7,348,030 *	\$ 17.64	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	7	\$ 605	8	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	51	1,691	10	38
39	Pharmacist Consultant		7,956	10	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	36	2,232	11	44
45	Social Service Consultant	36	2,448	12	45
46	Other(specify) <u>Admissions</u>	92	3,850	27	46
47	<u>Admin and HR Consultant</u>		71,635	27,10	47
48	<u>Memory Care</u>	38	2,546	27	48
49	TOTAL (lines 35 - 48)	260	\$ 92,963		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

SEE ACCOUNTANTS' PREPARATION REPORT

**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	
Mark Murphey	Administrator	0	\$ 154,831	Workers' Compensation Insurance	\$ 158,537	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	(830)	Advertising: Employee Recruitment		
				FICA Taxes	534,510	Health Care Worker Background Check		
				Employee Health Insurance	800,107	(Indicate # of checks performed _____)		
				Employee Meals	427	Dues and Subscriptions	36,414	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses	598	
				Dental Insurance	1,050	Accreditation Fees	3,221	
				Vision Insurance	112			
				Disability Insurance	(151)			
				Life Insurance	5,546			
				403(B) Plan	7,678	Less: Public Relations Expense	( )	
				Other Employee Benefits	0	Non-allowable advertising	( )	
				Employee Background Checks	660	Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 154,831	TOTAL (agree to Schedule V, line 22, col.8)		\$ 44,214		
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
	\$					\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	Seminar Expense	
(Attach a copy of any management service agreement)							See PG 3 Supp	26,718
C. Professional Services								
Vendor/Payee	Type	Amount						
Much Shelist	Legal Fees	\$ 6,800					Entertainment Expense ( )	
Jackson Lewis, P.C	Legal Fees	312					(agree to Sch. V, line 24, col. 8)	
Stone, McGuire & Siegel, P.C.	Legal Fees	2,400					TOTAL	
Duane Moris, LLP	Legal Fees	1,478					\$ 26,718	
Hinshaw & Culberston, LLP	Legal Fees	3,885						
Plante & Moran, PLLC	Accounting / Audit	64,750						
Smartlink Solutions, LLC	Payroll Processing	40,469						
American Healthtech	Data Processing	13,010						
Blue Star Technology	IT / Server Consultant	83,189						
Change Healthcare Solutions	Data Processing	600						
Ability Network, Inc.	Data Processing	12,506						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 229,400					
(For legal fee disclosure, see page 39 of instructions)								

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' PREPARATION REPORT

\*\*See instructions.

Facility Name & ID Number Greek American Reh & Care Ct# 0044149Report Period Beginning: 06/01/17Ending: 05/31/2018**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? Yes  
If YES, give association name and amount. Leading Age
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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. \$ 57,223 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. \$ 389,866  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 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? Yes  
Firm Name: Plante & Moran, PLLC
- (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

**SEE ACCOUNTANTS' PREPARATION REPORT**