

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: <u>0037960</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Generations at Columbus Park</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/16</u> to <u>12/31/16</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>901 S Austin Blvd</u> <u>Chicago</u> <u>60644</u>		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>			
Telephone Number: <u>(773) 287-5959</u> Fax # <u>(773) 287-7909</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>1/1/1992</u>			
Type of Ownership:			
☐ VOLUNTARY, NON-PROFIT		☒ PROPRIETARY	
☐ Charitable Corp.		☐ Individual	
☐ Trust		☐ Partnership	
IRS Exemption Code _____		☐ Corporation	
		☒ "Sub-S" Corp.	
		☐ Limited Liability Co.	
		☐ Trust	
		☐ Other _____	
In the event there are further questions about this report, please contact:			
Name: <u>Steven N. Lavenda</u>		Telephone Number: <u>(847) 282-6300</u>	
Email Address: _____			
		Officer or Administrator of Provider	
		(Signed) _____ (Date) _____	
		(Type or Print Name) _____	
		(Title) _____	
		(Signed) _____ * _____ (Date) _____	
		* Subject to the attached Accountants Consulting Report	
		Paid Preparer	
		(Print Name and Title) _____	
		(Firm Name & Address) <u>Marcum, LLP</u>	
		<u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>	
		(Telephone) <u>(847) 282-6300</u> Fax # <u>(847) 282-6301</u>	
		MAIL TO: BUREAU OF HEALTH FINANCE	
		ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES	
		201 S. Grand Avenue East	
		Springfield, IL 62763-0001	
		Phone # (217) 782-1630	

Facility Name & ID Number Generations at Columbus Park

0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	<u>108</u>	Skilled (SNF)	<u>108</u>	<u>39,528</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>108</u>	Intermediate (ICF)	<u>108</u>	<u>39,528</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	79,056	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>16,495</u>	<u>127</u>	<u>41,586</u>	<u>58,208</u>	8
9	SNF/PED					9
10	ICF	<u>14,157</u>		<u>198</u>	<u>14,355</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	30,652	127	41,784	72,563	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.79%

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

None (Do not include bed-hold days in Section B.)

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

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 1/1/1992

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

YES ☒ Date 1/1/1992 NO ☐

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

YES ☒ NO ☐ If YES, enter number of beds certified 108 and days of care provided 2,640

Medicare Intermediary CGS Administrators

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	309,833	31,945	44,135	385,913		385,913	(15,976)	369,937			1
2	Food Purchase		376,442		376,442	(34,477)	341,965	(7)	341,958			2
3	Housekeeping	329,777	56,251		386,028		386,028	(3,629)	382,399			3
4	Laundry	118,293	30,385		148,678		148,678		148,678			4
5	Heat and Other Utilities			222,844	222,844		222,844	(10,655)	212,189			5
6	Maintenance	63,098	65,077	300,150	428,325		428,325	(52,950)	375,375			6
7	Other (specify):*							10,827	10,827			7
8	TOTAL General Services	821,001	560,100	567,129	1,948,230	(34,477)	1,913,753	(72,388)	1,841,364			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200	1,528	8,728			9
10	Nursing and Medical Records	3,017,818	192,065	152,161	3,362,044		3,362,044	(10,555)	3,351,489			10
10a	Therapy	150,542		33,726	184,268		184,268	(12,540)	171,728			10a
11	Activities	145,317	6,595	4,992	156,904		156,904		156,904			11
12	Social Services	243,214		7,200	250,414		250,414		250,414			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							10,929	10,929			15
16	TOTAL Health Care and Programs	3,556,891	198,660	205,279	3,960,830		3,960,830	(10,638)	3,950,192			16
	C. General Administration											
17	Administrative	164,442		647,245	811,687		811,687	(486,496)	325,191			17
18	Directors Fees											18
19	Professional Services			356,333	356,333	(7,592)	348,741	(227,035)	121,706			19
20	Dues, Fees, Subscriptions & Promotions			69,697	69,697		69,697	(15,052)	54,645			20
21	Clerical & General Office Expenses	177,157	41,346	185,239	403,742		403,742	19,788	423,530			21
22	Employee Benefits & Payroll Taxes			809,598	809,598	34,477	844,075		844,075			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,604	4,604		4,604	717	5,321			24
25	Other Admin. Staff Transportation			130	130		130	10,552	10,682			25
26	Insurance-Prop.Liab.Malpractice			236,047	236,047		236,047	13,911	249,958			26
27	Other (specify):*							48,667	48,667			27
28	TOTAL General Administration	341,599	41,346	2,308,893	2,691,838	26,885	2,718,723	(634,948)	2,083,776			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,719,491	800,106	3,081,301	8,600,898	(7,592)	8,593,306	(717,974)	7,875,332			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			186,020	186,020		186,020	383,069	569,089			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			46,059	46,059		46,059	353,536	399,595			32
33	Real Estate Taxes					7,592	7,592	319,919	327,511			33
34	Rent-Facility & Grounds			1,044,000	1,044,000		1,044,000	(1,044,000)				34
35	Rent-Equipment & Vehicles			3,506	3,506		3,506	7,795	11,301			35
36	Other (specify):*							51,398	51,398			36
37	TOTAL Ownership			1,279,585	1,279,585	7,592	1,287,177	71,717	1,358,894			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		80,858	398,916	479,774		479,774	(4,578)	475,196			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			541,360	541,360		541,360		541,360			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		80,858	940,276	1,021,134		1,021,134	(4,578)	1,016,556			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,719,491	880,964	5,301,162	10,901,617		10,901,617	(650,834)	10,250,783			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(13,544)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	86,552	30		9
10	Interest and Other Investment Income	(18,221)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(7)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,676)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(115,113)	21		24
25	Fund Raising, Advertising and Promotional	(8,415)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,420)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(82,002)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (154,846)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 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)	(495,988)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (495,988)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (650,834)		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 Yes	2 No	3 Amount	4 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

Report Period Beginning:

Ending:

ID#0037960

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Bank Fees	\$ (7,110)	21	1
2	Theft & Damage Loss	(1,002)	21	2
3	Non - Allowable Legal Fees	(144)	19	3
4	Additional R&M	1,949	06	4
5	Capitalized R&M	(45,682)	06	5
6	Legal Fees - Collections	(8,868)	19	6
7	Jury Duty	(75)	10	7
8	Bldg Co. - Office Expense	(36)	21	8
9	Bldg Co. - Accounting Fees	(8,700)	19	9
10	Bldg Co. - License & Fees	(250)	20	10
11	Bldg Co. - Amort. HUD closing fees	(4,624)	36	11
12	PAC Dues	(7,460)	20	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(82,002)		49

ID#

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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				(15,945)	(31)							(15,976)	1
2	Food Purchase	(7)											(7)	2
3	Housekeeping					(3,629)							(3,629)	3
4	Laundry													4
5	Heat and Other Utilities	(13,544)			2,889								(10,655)	5
6	Maintenance	(43,733)		(23,060)	13,904	(61)							(52,950)	6
7	Other (specify):*				10,827								10,827	7
8	TOTAL General Services	(57,284)		(23,060)	11,676	(3,720)							(72,388)	8
	B. Health Care and Programs													
9	Medical Director			1,528									1,528	9
10	Nursing and Medical Records	(75)		(11,851)	10,806	(7,954)	(1,481)						(10,555)	10
10a	Therapy				(12,540)								(12,540)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			6,680	4,249								10,929	15
16	TOTAL Health Care and Programs	(75)		(3,643)	2,515	(7,954)	(1,481)						(10,638)	16
	C. General Administration													
17	Administrative			(612,615)	126,119								(486,496)	17
18	Directors Fees													18
19	Professional Services	(17,712)	8,700	(239,118)	21,095								(227,035)	19
20	Fees, Subscriptions & Promotions	(17,801)	250	2,499									(15,052)	20
21	Clerical & General Office Expenses	(125,681)	36	145,276	185		(28)						19,788	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			717									717	24
25	Other Admin. Staff Transportation			10,552									10,552	25
26	Insurance-Prop.Liab.Malpractice		11,094	2,562	255								13,911	26
27	Other (specify):*			17,789	30,878								48,667	27
28	TOTAL General Administration	(161,194)	20,080	(672,338)	178,532		(28)						(634,948)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(218,553)	20,080	(699,041)	192,723	(11,674)	(1,508)						(717,974)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	86,552	287,428		9,089								383,069	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(18,221)	368,958	(5,943)	8,742								353,536	32
33	Real Estate Taxes		309,075		10,844								319,919	33
34	Rent-Facility & Grounds		(1,044,000)										(1,044,000)	34
35	Rent-Equipment & Vehicles			7,795									7,795	35
36	Other (specify):*	(4,624)	56,022										51,398	36
37	TOTAL Ownership	63,707	(22,517)	1,852	28,675								71,717	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(4,578)						(4,578)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers						(4,578)						(4,578)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(154,846)	(2,437)	(697,189)	221,398	(11,674)	(6,086)						(650,834)	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 PG6 Supplemental		See PG6 Supplemental		See PG6 Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 1,044,000	Columbus Park LLC	100.00%	\$	(1,044,000)	1
2	V	32	Interest Income/Expense	84	Columbus Park LLC	100.00%	369,042	368,958	2
3	V	21	Office Expense		Columbus Park LLC	100.00%	36	36	3
4	V	19	Accounting Fees		Columbus Park LLC	100.00%	8,700	8,700	4
5	V	20	License & Fees		Columbus Park LLC	100.00%	250	250	5
6	V	36	MIP Insurance Expense		Columbus Park LLC	100.00%	51,398	51,398	6
7	V	33	Real Estate Tax Expense		Columbus Park LLC	100.00%	309,075	309,075	7
8	V	26	Hazard Insurance Expense		Columbus Park LLC	100.00%	11,094	11,094	8
9	V	36	Amort. HUD closing fees		Columbus Park LLC	100.00%	4,624	4,624	9
10	V	30	Depreciation		Columbus Park LLC	100.00%	287,428	287,428	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,044,084			\$ 1,041,647	\$ * (2,437)	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ X

 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.	\$ 31,104	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	\$ 8,044	\$ (23,060)	15
16	V	9	MEDICAL DIRECTOR CONSULTS		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	1,528	1,528	16
17	V	10	NURSING	62,208	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	50,357	(11,851)	17
18	V	15	EMP. BEN.-H.C.		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	6,680	6,680	18
19	V	17	ADMINISTRATIVE	647,245	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	34,630	(612,615)	19
20	V	19	PROFESSIONAL FEES	245,184	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	6,066	(239,118)	20
21	V	20	FEES,SUBSCRIPTIONS		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	2,499	2,499	21
22	V	21	CLERICAL & GENERAL	31,104	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	176,380	145,276	22
23	V	24	EDUCATION & SEMINAR		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	717	717	23
24	V	25	OTHER ADMIN. STAFF TRANS.		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	10,552	10,552	24
25	V	26	INSURANCE		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	2,562	2,562	25
26	V	27	EMP. BEN.-GEN. ADMIN.		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	17,789	17,789	26
27	V	32	INTEREST		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	(5,943)	(5,943)	27
28	V	35	AUTO RENTAL		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	6,588	6,588	28
29	V	35	EQUIPMENT RENTAL		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	1,207	1,207	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			\$ 1,016,845			\$ 319,656	\$ * (697,189)	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 SALARIES	\$ 25,920	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	\$ 9,975	\$ (15,945)	15
16	V	7	EMP. BEN.-DIETARY		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	1,746	1,746	16
17	V	10	NURSING SALARIES		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	10,806	10,806	17
18	V	15	EMP. BEN.-NURSING		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	1,884	1,884	18
19	V	17	ADMIN./LEGAL SALARIES		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	126,119	126,119	19
20	V	19	FIN. CONSULT./REGL. DIR.		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	20,378	20,378	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	30,878	30,878	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	25,920	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	13,380	(12,540)	24
25	V	15	EMPLOYEE BENFITS		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	2,365	2,365	25
26	V								26
27	V	6	MAINTENANCE SALARIES	38,354	SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	51,124	12,770	27
28	V	7	EMPLOYEE BENEFITS		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	9,081	9,081	28
29	V								29
30	V	5	UTILITIES		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	2,889	2,889	30
31	V	6	REPAIRS AND MAINT.		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	1,134	1,134	31
32	V	19	PROFESSIONAL FEES		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	717	717	32
33	V	21	CLERICAL & GENERAL		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	185	185	33
34	V	26	INSURANCE		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	255	255	34
35	V	30	DEPRECIATION		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	9,089	9,089	35
36	V	32	INTEREST		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	8,742	8,742	36
37	V	33	REAL ESTATE TAXES		SIR MGMT.INC & GENERATIONS HC NETWORK, LLC	100.00%	10,844	10,844	37
38	V								38
39	Total			\$ 90,194			\$ 311,591	\$ * 221,398	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	\$ 417	Big Ten Supply, LLC	100.00%	\$ 386	\$ (31)	15
16	V	3	Housekeeping	49,526	Big Ten Supply, LLC	100.00%	45,898	(3,629)	16
17	V	4	Laundry		Big Ten Supply, LLC	100.00%			17
18	V	6	Repairs & Maintenance	829	Big Ten Supply, LLC	100.00%	768	(61)	18
19	V	10	Nursing And Medical Records	108,567	Big Ten Supply, LLC	100.00%	100,613	(7,954)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 159,339			\$ 147,665	\$ * (11,674)	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	10	Nursing and Medical Records	\$ 20,557	MAC Rx, LLC	100.00%	\$ 19,077	\$ (1,481)	15
16	V	21	Clerical & General Office Expenses	383	MAC Rx, LLC	100.00%	355	(28)	16
17	V	22	Employee Benefits		MAC Rx, LLC	100.00%			17
18	V	39	Ancillary	63,558	MAC Rx, LLC	100.00%	58,981	(4,578)	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 84,498			\$ 78,412	\$ * (6,086)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

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

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

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

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

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	ADAM VALES	2.830%	ALBANY CARE INC	EVANSTON	6631 MILWAUKEE, LLC	LINCOLNWOOD	BUILDING CO.	1
2	ARI WOLFF	0.943%	GENERATIONS AT APPLEWOOD, LLC	MATTESON	SIR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO.	2
3	ASHLEY BARRISH	2.044%	BRYN MAWR CARE INC.	CHICAGO	SIR PROPERTIES	LINCOLNWOOD	BUILDING CO.	3
4	B. BART BARRISH II	2.044%	GENERATIONS AT REGENCY, LLC	NILES	LONG TERM CARE LAB, LLC	LINCOLNWOOD	ANCILLARY SUPPLIES	4
5	B.G. TRUST	2.319%	DECATUR MANOR HEALTHCARE,LLC	DECATUR	OAKTON ARMS	DES PLAINES	ASSISTED LIVING	5
6	BRYAN BARRISH TRUST	7.193%	GENERATIONS AT ELMWOOD PARK, INC	ELMWOOD PARK	MAC Rx LLC	DES PLAINES	PHARMACY	6
7	CELESTE GIANNINI TRUST	6.604%	GREENWOOD CARE, INC.	EVANSTON	GENERATIONS HEALTH NETW	LINCOLNWOOD	CONSULTING CO.	7
8	CHERYL MAGENCE	0.943%	GENERATIONS AT NEIGHBORS, LLC	BYRON	BIG TEN SUPPLY, LLC	LIBERTYVILLE	SUPPLY CO.	8
9	DANIEL ROTHNER	4.717%	GENERATIONS AT ROCK ISLAND, LLC	ROCK ISLAND				9
10	DARCEY BARRISH	2.044%	WILSON CARE, INC.	CHICAGO				10
11	ERIC ROTHNER	3.774%	WESLEY REHABILITATION CENTER	AUBURN, IN				11
12	GALE ROTHNER	3.774%	GENERATIONS AT OAKTON, LLC	DES PLAINES				12
13	GLENDA STRICKLAND	0.943%						13
14	JULIANA R BARRISH TRUST	7.193%						14
15	KATHRYN VALES	2.830%						15
16	KIMBERLY VALES ACCUMULATION TRUST	3.459%						16
17	KIRSTEN BARRISH	2.044%						17
18	L.G. TRUST	2.319%						18
19	LAURI WOLFF POLEN	0.943%						19
20	LOUISE BERGTHOLD	4.245%						20
21	MARILYN WOLFF REV. TRUST	4.245%						21
22	MELISSA ROTHNER	4.717%						22
23	MICHAEL R GIANNINI TRUST	6.604%						23
24	NENITA GUZMAN	1.887%						24
25	NOAH WOLFF REV. TRUST	4.245%						25
26	RACHEL ROTHNER	4.717%						26
27	RANI WOLFF	0.943%						27
28	THOMAS & STEPHANIE WINTER REV. TRUST	3.774%						28
29	TZIONA ZEFFREN	0.943%						29
30	WILLIAM ROTHNER	4.717%						30

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Bryan Barrish	Relative	Administrative		See Attached	4.08	9.10%	Alloc. Salary	\$ 20,378	17-7	1
2	Michael Giannini	Relative	Administrative		See Attached	3.57	8.93%	Alloc. Salary	17,321	17-7	2
3	Kirsten Schloss	Shareholder	Maintenance	2.04%	See Attached	5.09	10.18%	Alloc. Salary	9,731	6-7	3
4	Sarah Barrish	Relative	Administrative		See Attached	5.09	10.20%	Alloc. Salary	12,564	17-7	4
5	Nenita Guzman	Shareholder	Dietary	1.89%	See Attached	5.09	10.18%	Alloc. Salary	9,975	1-7	5
6	Tom Winter	Shareholder	Administrative		See Attached	6.11	10.18%	Alloc. Salary	20,378	17-7	6
7	Louise Bergthold	Shareholder	Administrative	4.25%	See Attached	6.11	10.12%	Alloc. Salary	20,378	17-7	7
8	Thomas Bergthold	Relative	Clerical		See Attached	4.08	10.20%	Alloc. Salary	4,252	21-7	8
9	Clark Collins	Relative	Administrative		See Attached	2.6	6.50%	Alloc. Salary	3,246	Var.	9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 118,223		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 Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization SIR MGMT.INC & GENERATIONS HC NETW
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	6	REPAIRS AND MAINT.	PATIENT DAYS	712,171	14	\$ 78,945	\$	72,563	\$ 8,044	1
2	9	MEDICAL DIRECTOR CONSULT	PATIENT DAYS	712,171	14	15,000		72,563	1,528	2
3	10	NURSING	PATIENT DAYS	712,171	14	494,227		72,563	50,357	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	712,171	14	65,558	494,227	72,563	6,680	4
5	17	ADMINISTRATIVE	PATIENT DAYS	712,171	14	339,874	339,874	72,563	34,630	5
6	19	PROFESSIONAL FEES	PATIENT DAYS	712,171	14	59,533		72,563	6,066	6
7	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	712,171	14	24,522		72,563	2,499	7
8	21	CLERICAL & GENERAL	PATIENT DAYS	712,171	14	1,731,089	1,318,665	72,563	176,380	8
9	24	EDUCATION & SEMINAR	PATIENT DAYS	712,171	14	7,033		72,563	717	9
10	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	712,171	14	103,561		72,563	10,552	10
11	26	INSURANCE	PATIENT DAYS	712,171	14	25,150		72,563	2,563	11
12	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	712,171	14	174,591		72,563	17,789	12
13	32	INTEREST	PATIENT DAYS	712,171	14	(58,326)		72,563	(5,943)	13
14	35	AUTO RENTAL	PATIENT DAYS	712,171	14	64,663		72,563	6,589	14
15	35	EQUIPMENT RENTAL	PATIENT DAYS	712,171	14	11,842		72,563	1,207	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,137,262	\$ 2,152,767		\$ 319,658	25

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization SIR MGMT.INC & GENERATIONS HC NETW
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	1	DIETARY SALARIES	PATIENT DAYS	712,171	14	\$ 97,898	\$ 97,898	72,563	\$ 9,975	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	712,171	14	17,139		72,563	1,746	2
3	10	NURSING SALARIES	PATIENT DAYS	712,171	14	106,059	106,059	72,563	10,806	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	712,171	14	18,488		72,563	1,884	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	712,171	14	1,237,797	1,115,138	72,563	126,119	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	712,171	14	200,000		72,563	20,378	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	712,171	14	303,056		72,563	30,878	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	322,920	13	166,688	166,688	25,920	13,380	10
11	15	EMPLOYEE BENFITS	SPECIAL REHAB INC.	322,920	13	29,469		25,920	2,365	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	335,151	14	446,742	446,742	38,354	51,124	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	335,151	14	79,358		38,354	9,081	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,878	14	28,358		1,312	2,889	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,878	14	11,129		1,312	1,134	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,878	14	7,038		1,312	717	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,878	14	1,812		1,312	185	19
20	26	INSURANCE	ALLOCATED SQ FT	12,878	14	2,507		1,312	255	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,878	14	89,214		1,312	9,089	21
22	32	INTEREST	ALLOCATED SQ FT	12,878	14	85,804		1,312	8,742	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,878	14	106,445		1,312	10,845	23
24										24
25	TOTALS					\$ 3,035,001	\$ 1,932,526		\$ 311,592	25

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Big Ten Supply, LLC
Street Address 15632 West Sprucewood Lane
City / State / Zip Code Libertyville, IL 60048
Phone Number (312)502-5882
Fax Number (847)816-3425

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	Dietary	Direct Allocation			\$	\$		\$ 386	1
	2	Housekeeping	Direct Allocation						45,898	2
	3	Laundry	Direct Allocation							3
	4	Repairs & Maintenance	Direct Allocation						768	4
	5	Nursing And Medical Records	Direct Allocation						100,613	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				\$	\$		\$ 147,665	25

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	10	Nursing And Medical Records	Direct Allocation		\$			\$ 19,077	1
	2	21	Clerical & General Office Expense	Direct Allocation					355	2
	3	22	Employee Benefits	Direct Allocation						3
	4	39	Ancillary	Direct Allocation					58,981	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				\$	\$		\$ 78,412	25

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

Facility Name & ID Number Generations at Columbus Park # 0037960 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1	HUD		X	Mortgage			\$	10,165,832			\$	369,042	1	
2													2	
3													3	
4													4	
5					-								5	
	Working Capital													
6	Lake Forest Bank		X	Line of Credit				1,000,000				46,059	6	
7	Allocated from SIR/Generation	X										8,742	7	
8					-								8	
9	TOTAL Facility Related						\$	11,165,832				\$	423,843	9
	B. Non-Facility Related*													
10	Interest Income		X									(18,221)	10	
11	Interest Income - Bldg Co.		X									(84)	11	
12	Allocated from SIR/Generation	X										(5,943)	12	
13					-								13	
14	TOTAL Non-Facility Related						\$					\$	(24,248)	14
15	TOTALS (line 9+line14)						\$	11,165,832				\$	399,595	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 51,398 Line # 36

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

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$					1	
2												2	
3												3	
4												4	
5												5	
6												6	
7	TOTAL Long-Term											7	
	Working Capital												
8							\$					8	
9												9	
10												10	
11												11	
12												12	
13												13	
14	TOTAL Working Capital											14	
	B. Non-Facility Related*												
15							\$					15	
16												16	
17												17	
18												18	
19												19	
20	TOTAL Non-Facility Related											20	

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Generations at Columbus Park

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0037960

CONTACT PERSON REGARDING THIS REPORT

Steve Lavenda

TELEPHONE

(847) 236-6300

FAX #:

(847) 236-6301

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 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 2015.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>16-17-401-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>93,841.13</u>	\$ <u>93,841.13</u>
2. <u>16-17-401-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>40,483.44</u>	\$ <u>40,483.44</u>
3. <u>16-17-401-026-0000</u>	<u>Long Term Care Property</u>	\$ <u>150,750.56</u>	\$ <u>150,750.56</u>
4. <u>10-31-401-046-0000</u>	<u>Allocated from Regency Property</u>	\$ <u>890,957.88</u>	\$ <u>1,102.86</u>
5. <u>See Attached</u>	<u>Allocated from SIR/Generations HN</u>	\$ <u>123,678.12</u>	\$ <u>9,867.94</u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u><u>1,299,711.13</u></u>	\$ <u><u>296,045.93</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

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

FACILITY NAME	<u>Generations at Columbus Park</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0037960</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	<u>(847) 236-6300</u>	FAX #:	<u>(847) 236-6301</u>

Enter the tax index number and real estate tax assessed for 2015 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 2015.

Page 10B

A. Square Feet:29,685

B. General Construction Type:ExteriorBrickFrameNumber of Stories6

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
	Use		Square Feet		Year Acquired		Cost	
	1	Facility			2002		\$ 300,000	1
	2							2
	3	TOTALS					\$ 300,000	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	216			1976	\$ 7,013,521	\$	35	\$ 200,386	\$ 200,386	\$ 2,845,188	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1992	51,845		20				51,845	9
10	Various		1993	71,558		20				71,558	10
11	Various		1994	46,784		20				46,784	11
12	Various		1995	131,277		20				131,277	12
13	Various		1996	62,128		20	610	610		62,125	13
14	Various		1997	40,477		20	2,024	2,024		39,622	14
15	Various		1998	448,767		20	22,438	22,438		412,999	15
16	Various		1999	202,884		20	10,134	10,134		177,587	16
17	Various		2000	27,418		20	1,371	1,371		22,617	17
18	Various		2001	87,910		20	4,396	4,396		67,025	18
19	Various		2002	35,511		20				35,511	19
20	Various		2003	96,681		20	4,362	4,362		67,641	20
21	Various		2004	77,186		20	3,619	3,619		50,255	21
22	Various		2005	111,165		20	4,935	4,935		69,752	22
23	Various		2006	84,177		20	4,209	4,209		43,928	23
24	Various		2007	305,862		20	15,713	15,713		158,773	24
25	Various		2008	720,628		20	62,405	62,405		566,051	25
26	Various		2009	214,087		20	10,704	10,704		82,825	26
27	Various		2010	118,340		20	11,300	11,300		75,710	27
28	Various		2011	44,289		20	2,214	2,214		11,657	28
29	Various		2012	121,656		20	6,720	6,720		28,487	29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)	1,315,925	240,211		61,702	(178,509)	473,835	67
68	Related Party Allocations (Pages 12H & 12I)	223,126	5,432		7,862	2,430	121,813	68
69	Financial Statement Depreciation		186,020			(186,020)		69
70	TOTAL (lines 4 thru 69)	\$ 11,653,201	\$ 431,663		\$ 437,104	\$ 5,441	\$ 5,714,864	70

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

Facility Name & ID Number Generations at Columbus Park

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 11,653,201	\$ 431,663		\$ 437,104	\$ 5,441	\$ 5,714,864	1
2	Public & Staff Bathroom Floor & Wall Tiles, Toilet, Sink, Faucet	2013	11,000		20	1,100	1,100	4,400	2
3	North Stairwell - Railings Square Tubes	2013	3,250		20	325	325	1,246	3
4	Fire Alarm Upgrades	2013	8,808		20	881	881	3,376	4
5	Fire Alarm System	2013	6,939		20	694	694	2,602	5
6	Elevator Shaft Floor Drain & Sump Pump	2013	4,300		20	430	430	1,613	6
7	Hvac Compressor	2013	7,124		20	712	712	2,553	7
8	Wall Base	2013	4,216		20	422	422	1,511	8
9	Circulating Pump	2013	2,852		20	285	285	1,022	9
10	Fire Alarm System	2013	36,051		20	3,605	3,605	13,519	10
11	Elevator Control Room Hvac	2013	9,636		20	964	964	3,533	11
12	Elevator - Special Emergency Service, Keyswitch, Hall Buttons	2013	128,673		20	12,867	12,867	47,180	12
13	Flooring In Vending Area	2013	3,232		20	323	323	1,077	13
14	Heat Exchanger	2013	8,599		20	860	860	2,866	14
15	3Rd Fl Stairwell Doors Magnetic Door Locks	2013	4,250		20	425	425	1,452	15
16	Remodel Elevator	2013	12,441		20	1,244	1,244	4,354	16
17	Sprinkler Heads	2013	3,503		20	350	350	1,138	17
18	Televisions Wiremold	2013	28,200		20	2,820	2,820	9,870	18
19	Shower Curtains	2013	3,088		20	309	309	1,004	19
20	Boiler Upgrades	2013	3,960		20	396	396	1,221	20
21	Elevator Security Keypad	2013	6,153		20	615	615	2,154	21
22	Therapy Room Drapery	2013	6,420		20	642	642	2,033	22
23	Handrails And Corner Guards	2014	8,326		20	416	416	1,214	23
24	Vertical Hvac Fan Coil Unit	2014	35,561		20	1,778	1,778	5,038	24
25	Handrails And Crashrails	2014	3,137		20	157	157	327	25
26	Hot Water Heater	2014	4,463		20	223	223	595	26
27	Condenser Coil On Chiller	2014	12,522		20	626	626	1,878	27
28	Caulking & Concrete Patching In West Elevation	2014	2,600		20	130	130	347	28
29	Replace Power Supply For Elevator Lighting	2014	4,388		20	219	219	567	29
30	Repair Elevator Hoistway Door Interlock	2014	3,039		20	152	152	317	30
31	Repair Elevator Car Door Vane / Clutch	2014	2,671		20	134	134	278	31
32	Replace Door Closers In Rooms 216, 512, 514	2014	2,985		20	149	149	386	32
33	Repair Nurse Call System	2014	3,794		20	190	190	443	33
34	TOTAL (lines 1 thru 33)		\$ 12,039,382	\$ 431,663		\$ 471,548	\$ 39,885	\$ 5,835,977	34

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

Facility Name & ID Number Generations at Columbus Park

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 12,039,382	\$ 431,663		\$ 471,548	\$ 39,885	\$ 5,835,977	1
2	Upgrade Wifi Network	2015	9,508		20	475	475	634	2
3	New Phone System	2015	9,926		20	496	496	662	3
4	Concrete Replacement At Front Entrance / Driveway	2015	5,500		20	275	275	298	4
5	Repair Boiler Pipe Leak & Replaced Leaking Relief Valves	2015	5,726		20	286	286	429	5
6	Install Circulating Pump & Repair Hot Water	2015	4,995		20	250	250	375	6
7	Replace Corroded Horizontal Water Pipe In Ceiling Of Pt Room	2015	3,798		20	190	190	222	7
8	Handrail & Crashrail Repairs	2015	3,057		20	153	153	166	8
9	Elevator Hoistway Door Repair	2015	3,258		20	163	163	312	9
10	Install Elevator Hydraulic Machine Oil Tank Heater	2015	3,113		20	156	156	285	10
11	Repair Elevator Door Track Obstruction	2015	2,837		20	142	142	236	11
12	Install Door Holder & Fire Alarm System	2015	4,993		20	250	250	458	12
13	Hvac Fan Coil Unit (3)	2016	4,735		20	789	789	789	13
14	Exterior Building Signage	2016	28,939		20	844	844	844	14
15	Hvac Pipe Insulation	2016	2,890		20	241	241	241	15
16	Elevator - Oil Cooler System	2016	21,778		20	635	635	635	16
17	Elevator - Oil Return System	2016	2,645		20	55	55	55	17
18	Generator Transfer Switch	2016	5,309		20	619	619	619	18
19	Masonry & Brick Work In North Elevation Section	2016	29,495		20	492	492	492	19
20	Wander Control System	2016	15,061		20	1,004	1,004	1,004	20
21	Replace Elevator Fitting	2016	5,275		20	132	132	132	21
22	Wood Bumper Rails For 11 Rooms	2016	3,018		20	25	25	25	22
23	Delayed Egress Mag Lock (4)	2016	7,139		20	297	297	297	23
24	Handrail Repairs & Corner Guards - Interior	2016	2,795		20	140	140	140	24
25	Purchased & Installed New Windows - Exterior	2016	4,292		20	215	215	215	25
26	Drained & Descaled Boilers. Replaced Thermometer	2016	3,374		20	169	169	169	26
27	Pipe Fitting & Fiberglass Pipe Insulation Removal In Mds Office	2016	2,900		20	145	145	145	27
28	Supply And Install Handrail - Interior	2016	2,777		20	139	139	139	28
29	Pulled & Cleaned Tower Strainers In Basement	2016	3,106		20	155	155	155	29
30	Chiller Repair/Heat Exchanger	2016	16,490		20	825	825	825	30
31	Pump Repair	2016	4,082		20	204	204	204	31
32	Fuse In Elevator Replaced	2016	2,579		20	129	129	129	32
33	Adjusted Car Door - Vane/Clutch On 3Rd Floor Elevator	2016	3,287		20	164	164	164	33
34	TOTAL (lines 1 thru 33)		\$ 12,268,060	\$ 431,663		\$ 481,802	\$ 50,139	\$ 5,847,472	34

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

XI. OWNERSHIP COSTS (continued)

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

1		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 12C, Carried Forward		\$12,268,060	\$431,663		\$481,802	\$50,139	\$5,847,472	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
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$12,268,060	\$431,663		\$481,802	\$50,139	\$5,847,472	34

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

XI. OWNERSHIP COSTS (continued)

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

1		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 12D, Carried Forward		\$12,268,060	\$431,663		\$481,802	\$50,139	\$5,847,472	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
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16									16
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$12,268,060	\$431,663		\$481,802	\$50,139	\$5,847,472	34

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

Facility Name & ID Number Generations at Columbus Park

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Elevator Work	2003	67,488		20	3,374	3,374	47,236	9
10	Roof Work	2005	98,265		20	4,913	4,913	58,959	10
11	HVAC Chiller	2005	52,295		20	2,615	2,615	31,377	11
12	Rooftop Cooling Tower	2006	23,800		20			23,800	12
13	A/C Chiller	2006	48,000		20			48,000	13
14	Carpet	2008	5,496		20			5,496	14
15	Camera / Video System	2008	11,319		20	566	566	5,094	15
16	Draperies and Floors	2009	34,320		20	1,716	1,716	13,728	16
17	Security Camera	2010	3,100		20	310	310	2,170	17
18	Flooring	2010	3,435		20	143	143	1,001	18
19	Step Construction Therapy	2010	9,538		20	397	397	2,779	19
20	Re-Key Door Locks	2010	6,622		20	193	193	1,351	20
21	Booster Heater	2010	3,306		20	83	83	581	21
22	Elevator Work	2010	3,670		20	184	184	1,202	22
23	Flooring	2010	3,162		20	145	145	1,015	23
24	Hot Water Heater	2010	4,929		20	205	205	1,435	24
25	Tile Flooring	2011	7,313		20	366	366	2,194	25
26	Chair Rails	2011	7,849		20	392	392	2,354	26
27	Elevator Starter	2011	5,975		20	299	299	1,793	27
28	Baseboard Heater & Repair	2011	2,556		20	128	128	767	28
29	Kitchen Pipe Replacement	2011	3,406		20	170	170	1,022	29
30	Masonry Repairs, caulking	2012	40,600		20	2,030	2,030	10,150	30
31	Cabinetry-Admin Office	2012	8,980		20	449	449	2,245	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 455,424	\$		\$ 18,678	\$ 18,678	\$ 265,748	34

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

Facility Name & ID Number Generations at Columbus Park

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 455,424	\$		\$ 18,678	\$ 18,678	\$ 265,748	1
2	Sprinkler Coverage & Door Holders	2012	6,612		20	331	331	1,653	2
3	Replace Steps & Risers	2012	16,270		20	814	814	4,068	3
4	Bathroom Remodel 5Th Fl-Sinks, Faucets, Toilets	2012	37,551		20	1,878	1,878	9,388	4
5	Bathroom Remodel 4Th Fl-Sinks, Faucets, Toilets	2012	39,443		20	1,972	1,972	9,861	5
6	Bathroom Remodel 3Th Fl-Sinks, Faucets, Toilets	2012	39,041		20	1,952	1,952	9,760	6
7	Bathroom Remodel 2Nd Fl-Resident Baths	2012	30,760		20	1,538	1,538	7,690	7
8	Custom Cabinets	2012	75,600		20	3,780	3,780	18,900	8
9	Nursing Stations 2Nd&3Rd Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	3,000	9
10	Nursing Stations 4Th&5Th Fl-Cabinets, Desks, Countertops	2012	12,000		20	600	600	3,000	10
11	Custom Cabinets	2012	14,000		20	700	700	3,500	11
12	Karndean Van Gogh Flooring for 2nd;4th; and 5th floor resident room	2012	227,960		20	11,398	11,398	56,990	12
13	Karndean Van Gogh Flooring for 3rd floor resident rooms; 2nd, 3rd, 4	2012	158,426		20	7,921	7,921	39,607	13
14	Bathroom Remodel 2Nd Fl	2012	9,000		20	450	450	2,250	14
15	Cabinetry-Admissions	2012	7,400		20	370	370	1,850	15
16	Cabinetry-Activity	2012	2,980		20	149	149	745	16
17	HVAC-Fan Coils; 1st & 5th floors	2012	38,784		20	1,939	1,939	9,696	17
18	Flooring-2,3	2012	60,675		20	3,034	3,034	15,169	18
19	Additional Take up of tile for the flooring work	2012	7,235		20	362	362	1,809	19
20	Hot Water Boiler	2013	12,922		20	646	646	2,584	20
21	Air Conditioning Wiring	2013	2,617		20	131	131	523	21
22	Basement Chiller Repair	2013	2,728		20	136	136	546	22
23	South Dining Room Upholstered Cornice Boards	2013	2,569		20	128	128	514	23
24	Replace Breakers on Chiller	2013	2,925		20	146	146	585	24
25	9 Exit Signs	2013	6,481		20	324	324	1,296	25
26	Handrail, Crash Rail, and Corner Guards	2015	3,964		20	198	198	396	26
27	Fire Alarm Devices, Door Closures	2015	5,528		20	276	276	552	27
28	Kitchen & Shower Valves	2015	18,105		20	905	905	1,811	28
29	Rooftop Fence & Railing	2016	6,925		20	346	346	346	29
30									30
31	Building Company Improvement Depreciation			240,211			(240,211)		31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,315,925	\$ 240,211		\$ 61,702	\$ (178,509)	\$ 473,835	34

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

Facility Name & ID Number Generations at Columbus Park

0037960

Report Period Beginning:

01/01/16

Ending:

12/31/16

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 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 S.I.R. Properties - S.I.R. Management/Generations HN	1993	46,117	1,464	35	1,318	(146)	30,964	3
4 S.I.R. Management/Generations HN	2009	50,940	1,306	39	1,306		9,197	4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	2012	2,825	142	20	141	(1)	566	9
10 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	2010	2,783		20	139	139	881	10
11 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	2009	2,769	62	20	138	76	1,080	11
12 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	2007	807	16	20	40	24	404	12
13 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	2002	183		20	9	9	133	13
14 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	1999	5,844		20	292	292	5,113	14
15 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	1998	2,793		20	140	140	2,583	15
16 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	1997	174		20	8	8	174	16
17 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	1994	439	11	20		(11)	439	17
18 Alloc. - S.I.R. Properties - S.I.R. Management/Generations HN	1993	748	4	20		(4)	748	18
19 Alloc. - S.I.R. Management/Generations HN	1993	11,692	326	20		(326)	11,692	19
20 Alloc. - S.I.R. Management/Generations HN	1994	36		20			36	20
21 Alloc. - S.I.R. Management/Generations HN	1995	267		20			267	21
22 Alloc. - S.I.R. Management/Generations HN	1997	17,966		20	876	876	17,665	22
23 Alloc. - S.I.R. Management/Generations HN	1999	1,413		20	71	71	1,218	23
24 Alloc. - S.I.R. Management/Generations HN	1999	12,085		20			12,085	24
25 Alloc. - S.I.R. Management/Generations HN	2000	1,668		20	83	83	1,380	25
26 Alloc. - S.I.R. Management/Generations HN	2007	5,359		20	268	268	2,464	26
27 Alloc. - S.I.R. Management/Generations HN	2008	14,769	1,477	20	931	(546)	8,233	27
28 Alloc. - S.I.R. Management/Generations HN	2009	36,698	336	20	1,835	1,499	13,293	28
29 Alloc. - S.I.R. Management/Generations HN	2011	908	91	20	91		492	29
30 Alloc. - S.I.R. Management/Generations HN	2012	2,905	145	20	145		642	30
31 Alloc. - S.I.R. Management/Generations HN	2014	408	41	20	20	(21)	53	31
32 Alloc. - S.I.R. Management/Generations HN	2016	530	11	20	11		11	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 223,126	\$ 5,432		\$ 7,862	\$ 2,430	\$ 121,813	34

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

XI. OWNERSHIP COSTS (continued)

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

1		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 12H, Carried Forward		\$223,126	\$5,432		\$7,862	\$2,430	\$121,813	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$223,126	\$5,432		\$7,862	\$2,430	\$121,813	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	\$865,537	\$50,529	\$84,637	\$34,108	10	\$615,687	71
72	Current Year Purchases	26,108	34	2,311	2,277	10	2,311	72
73	Fully Depreciated Assets	2,007,623		32	32	10	2,007,623	73
74								74
75	TOTALS	\$2,899,268	\$50,563	\$86,979	\$36,416		\$2,625,621	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Allocated from SIR/Generations]	2016	\$3,581	\$313	\$309	\$ (4)	5	\$2,756	76
77										77
78										78
79										79
80	TOTALS			\$3,581	\$313	\$309	\$ (4)		\$2,756	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$15,470,909	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$482,539	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$569,091	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$86,552	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$8,475,850	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

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

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

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

9. Option to Buy:

YES

NO

 Terms: *

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

15. Is Movable equipment rental included in building rental?

YES

NO
16. Rental Amount for movable equipment: \$4,713Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from SIR/Generations HN		\$	\$6,588	17
18					18
19					19
20					20
21	TOTAL		\$-	\$6,588	21

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.	/2017	\$
13.	/2018	\$
14.	/2019	\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.)

		1	2	3	4	5	6	7	8	
	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	39 - 03	hrs	\$		\$ 141,684	\$		\$ 141,684	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			108,400			108,400	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			104,547			104,547	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				63,558		63,558	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					44,285	17,300		61,585	13
14	TOTAL			\$		\$ 398,916	\$ 80,858		\$ 479,774	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.

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	\$ 56,352	\$ 185,876	1
2	Cash-Patient Deposits	78,923	78,923	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,964,077	1,964,077	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	40,241	40,241	6
7	Other Prepaid Expenses	2,814	3,739	7
8	Accounts Receivable (owners or related parties)	200,000	200,000	8
9	Other(specify):		190,033	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,342,407	\$ 2,662,889	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		300,000	13
14	Buildings, at Historical Cost		8,107,003	14
15	Leasehold Improvements, at Historical Cost	2,643,176	2,643,176	15
16	Equipment, at Historical Cost	1,738,150	3,625,205	16
17	Accumulated Depreciation (book methods)	(2,679,244)	(7,834,387)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		211,285	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,702,082	\$ 7,052,282	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,044,489	\$ 9,715,171	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 272,007	\$ 272,006	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	78,942	78,942	28
29	Short-Term Notes Payable	1,000,000	1,000,000	29
30	Accrued Salaries Payable	272,098	272,098	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,663	21,663	31
32	Accrued Real Estate Taxes(Sch.IX-B)		300,000	32
33	Accrued Interest Payable		30,413	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	175,083	175,083	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,819,793	\$ 2,150,205	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,165,832	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 10,165,832	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,819,793	\$ 12,316,037	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,224,696	\$ (2,600,866)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,044,489	\$ 9,715,171	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$2,151,150	1
2	Restatements (describe):		2
3	Rounding	(3)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$2,151,147	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	126,549	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	(53,000)	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)	\$73,549	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$2,224,696	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 10,869,971	1
2	Discounts and Allowances for all Levels	(1,383,053)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,486,918	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,429,720	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,429,720	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	64,958	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,723	19
20	Radiology and X-Ray		20
21	Other Medical Services	4,861	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 75,542	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	18,221	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,221	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	17,765	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,765	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,028,166	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,948,230	31
32	Health Care	3,960,830	32
33	General Administration	2,691,838	33
	B. Capital Expense		
34	Ownership	1,279,585	34
	C. Ancillary Expense		
35	Special Cost Centers	479,774	35
36	Provider Participation Fee	541,360	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,901,617	40
41	Income before Income Taxes (line 30 minus line 40)**	126,549	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 126,549	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,076,953	44
45	Private Pay - Net Inpatient Revenue	19,050	45
46	Medicare - Net Inpatient Revenue	45,727	46
47	Other-(specify) Managed Care/Insurance	5,243,336	47
48	Other-(specify) Hospice	101,852	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,486,918	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.
*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.
****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

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	1,745	1,871	\$ 90,963	\$ 48.62	1
2	Assistant Director of Nursing	1,361	1,411	49,025	34.74	2
3	Registered Nurses	8,969	9,319	271,642	29.15	3
4	Licensed Practical Nurses	42,051	44,936	1,136,634	25.29	4
5	CNAs & Orderlies	99,533	105,565	1,221,708	11.57	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,296	7,960	150,542	18.91	8
9	Activity Director					9
10	Activity Assistants	11,249	12,241	145,317	11.87	10
11	Social Service Workers	15,107	16,612	234,397	14.11	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,715	26,509	309,833	11.69	15
16	Dishwashers					16
17	Maintenance Workers	4,429	4,571	63,098	13.80	17
18	Housekeepers	27,408	29,062	329,777	11.35	18
19	Laundry	10,300	11,169	118,293	10.59	19
20	Administrator	1,961	2,091	96,220	46.02	20
21	Assistant Administrator	1,953	2,091	68,222	32.63	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,675	13,047	177,157	13.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	7,900	8,466	247,846	29.28	31
32	Other Health Care(specify)					32
33	Other(specify)	1,719	1,719	8,817	5.13	33
34	TOTAL (lines 1 - 33)	279,371	298,640	\$ 4,719,491 *	\$ 15.80	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 44,135	01-03	35
36	Medical Director	Monthly	7,200	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant	Monthly	65,730	10-03	38
39	Pharmacist Consultant	Monthly	4,364	10-03	39
40	Physical Therapy Consultant	53	2,941	10a-03	40
41	Occupational Therapy Consultant	43	2,495	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	40	2,370	10a-03	43
44	Activity Consultant	Monthly	4,992	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Psychiatric MD Consultant	Monthly	7,200	12-03	47
48	Specialized Rehab	Monthly	25,920	10a-03	48
49	TOTAL (lines 35 - 48)	136	\$ 172,147		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,047	\$ 77,059	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	14	208	10-03	52
53	TOTAL (lines 50 - 52)	2,061	\$ 77,267		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Prentice Dixon	Administrator	0	\$ 96,220
Denise Jackson	Asst. Admin	0	68,222
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 164,442
B. Administrative - Other			
Description			Amount
SIR/Generations HN - Director of Admin. Services		\$	62,208
SIR/Generations HN - Ancillary Admin. Charges			51,840
SIR/Generations HN - Consulting Fees			533,197
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)		\$	647,245
C. Professional Services			
Vendor/Payee	Type		Amount
SIR/Generations HN	Director of Financial Service	\$	45,600
SIR/Generations HN	Director of Marketing & Admiss		44,064
SIR/Generations HN	Director of Regulatory Services		31,104
SIR/Generations HN	Director of IT		12,960
SIR/Generations HN	Bookkeeping Services		111,456
SIR/Generations HN	Computer Support Charges		28,512
Plante & Moran PLLC	Accounting		4,431
Marcum LLP	Accounting		16,270
See Attached	Legal Fees		15,849
Personal Planners	Unemployment Tax Consultant		2,286
PayChex	HR Services		16,513
See Supplemental Schedule			27,287
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$	356,332
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	91,170
Unemployment Compensation Insurance			117,562
FICA Taxes			357,691
Employee Health Insurance			187,570
Employee Meals			34,477
Illinois Municipal Retirement Fund (IMRF)*			
Union Pension Plan			41,938
Employee Benefits - Other			7,742
401K Matching			5,925
TOTAL (agree to Schedule V, line 22, col.8)		\$	844,075
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	1,992
Advertising: Employee Recruitment			19,518
Health Care Worker Background Check (Indicate # of checks performed 351)			3,514
Patient Background Checks 114			1,140
Dues & Subscriptions			20,692
Licenses & Permits			5,290
Allocated from SIR/Generations HN			2,499
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)		\$	54,645
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			4,604
Allocated from SIR/Generations HN			717
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	5,321

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number		Generations at Columbus Park		STATE OF ILLINOIS	#	0037960	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			Yes							
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.			Yes ICLTC: \$22,606.16							
(3)	Did the nursing home make political contributions or payments to a political action organization?			Yes							
	If YES, have these costs been properly adjusted out of the cost report?			Yes							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			No							
	If YES, what is the capacity?			N/A							
(5)	Have you properly capitalized all major repairs and equipment purchases?			Yes							
	What was the average life used for new equipment added during this period?			10 Years							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ 18,256							
	Line			10							
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			Yes							
	If NO, attach a complete explanation.										
(8)	Are you presently operating under a sale and leaseback arrangement?			No							
	If YES, give effective date of lease.			N/A							
(9)	Are you presently operating under a sublease agreement?			YES X NO							
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES NO X							
	If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.			N/A							
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.			\$ 541,360							
	This amount is to be recorded on line 42 of Schedule V.										
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?			No							
	If YES, attach an explanation of the allocation.										
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?			Yes							
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?			No							
	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.										
(15)	Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.			\$ 34,477							
	Has any meal income been offset against related costs?			No							
	Indicate the amount.			\$ N/A							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel?			No							
	If YES, attach a complete explanation.										
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			No							
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$ N/A							
	c. What percent of all travel expense relates to transportation of nurses and patients?			100% Ln 14							
	d. Have vehicle usage logs been maintained?			N/A							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			N/A							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			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?			Yes							
	See page 39 of the instructions for details.										
	Attach invoices and a summary of services for all architect and appraisal fees										