FOR BHF USE

LL1

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.

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

I. IDPH License ID Number: 0053223

Facility Name: Bella Terra Morton Grove

Address: 8425 Waukegan Road (Number) Morton Grove (City) 60053 (Zip Code)

County: Cook

Telephone Number: (847) 965-8100 **Fax #** (847) 965-8104

HFS ID Number:

Date of Initial License for Current Owners: 02/13/1969

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/17 to 12/31/17 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) RSM US LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

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 Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	211	Skilled (SNF)	211	77,015	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	2	Sheltered Care (SC)	2	730	5
6		ICF/DD 16 or Less			6
7	213	TOTALS	213	77,745	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	31,032	14,928	8,215	54,175	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,032	14,928	8,215	54,175	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.68%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 02/13/1965

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 211 and days of care provided 6,376

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	670,415	75,973	-	746,388		746,388	-	746,388			1
2	Food Purchase		265,404		265,404		265,404	87	265,491			2
3	Housekeeping	369,304	74,467	822	444,593		444,593	283	444,876			3
4	Laundry	64,455	34,598	165,990	265,043	-	265,043	7	265,050			4
5	Heat and Other Utilities			259,112	259,112		259,112	1,667	260,779			5
6	Maintenance	116,717	83,747	216,254	416,718		416,718	64,165	480,883			6
7	Other (specify):*	-	-	-	-		-	-	-			7
8	**TOTAL General Services**	1,220,891	534,189	642,178	2,397,258	-	2,397,258	66,209	2,463,467			8
	B. Health Care and Programs											
9	Medical Director	-	-	90,688	90,688		90,688	869	91,557			9
10	Nursing and Medical Records	4,123,358	245,382	172,203	4,540,943		4,540,943	(6,270)	4,534,673			10
10a	Therapy	138,236	-	-	138,236		138,236	-	138,236			10a
11	Activities	254,016	21,143	2,761	277,920		277,920	6,604	284,524			11
12	Social Services	170,586	-	7,996	178,582		178,582	2,373	180,955			12
13	CNA Training	-	-	-	-		-	-	-			13
14	Program Transportation	-	-	-	-		-	-	-			14
15	Other (specify):* Mgmt Alloc of Benefit	-	-	-	-		-	22,663	22,663			15
16	**TOTAL Health Care and Programs**	4,686,196	266,525	273,648	5,226,369	-	5,226,369	26,239	5,252,608			16
	C. General Administration											
17	Administrative	390,218	-	885,824	1,276,042		1,276,042	(1,092,781)	183,261			17
18	Directors Fees			-	-		-	-	-			18
19	Professional Services			201,796	201,796		201,796	24,594	226,390			19
20	Dues, Fees, Subscriptions & Promotions			60,146	60,146		60,146	(5,276)	54,870			20
21	Clerical & General Office Expenses	178,701	-	275,646	454,347		454,347	50,548	504,895			21
22	Employee Benefits & Payroll Taxes			984,667	984,667		984,667	(87,930)	896,737			22
23	Inservice Training & Education			-	-		-	-	-			23
24	Travel and Seminar			1,190	1,190		1,190	2,619	3,809			24
25	Other Admin. Staff Transportation		-	1,194	1,194		1,194	-	1,194			25
26	Insurance-Prop.Liab.Malpractice			313,617	313,617		313,617	4,829	318,446			26
27	Other (specify):* Mgmt Alloc of Benefit	-	-	-	-		-	95,044	95,044			27
28	**TOTAL General Administration**	568,919	-	2,724,080	3,292,999	-	3,292,999	(1,008,353)	2,284,646			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	6,476,006	800,714	3,639,906	10,916,626	-	10,916,626	(915,905)	10,000,721			29

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

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

Facility Name & ID Number Bella Terra Morton Grove #0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			117,550	117,550		117,550	593,401	710,951			30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-			31
32	Interest			81,261	81,261		81,261	1,057,508	1,138,769			32
33	Real Estate Taxes			576,717	576,717		576,717	25,731	602,448			33
34	Rent-Facility & Grounds			1,464,000	1,464,000		1,464,000	(1,404,801)	59,199			34
35	Rent-Equipment & Vehicles			10,235	10,235		10,235	6,098	16,333			35
36	Other (specify):*			-	-		-	-	-			36
37	**TOTAL Ownership**			2,249,763	2,249,763	-	2,249,763	277,937	2,527,700			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-	-		-	-	-			38
39	Ancillary Service Centers	-	350,004	1,159,626	1,509,630		1,509,630	-	1,509,630			39
40	Barber and Beauty Shops	-	-	-	-		-	-	-			40
41	Coffee and Gift Shops	-	-	-	-		-	-	-			41
42	Provider Participation Fee			403,381	403,381		403,381	-	403,381			42
43	Other (specify):* Non-Allowable Cos	50,756	-	590,989	641,745		641,745	(641,745)	-			43
44	**TOTAL Special Cost Centers**	50,756	350,004	2,153,996	2,554,756	-	2,554,756	(641,745)	1,913,011			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	6,526,762	1,150,718	8,043,665	15,721,145	-	15,721,145	(1,279,713)	14,441,432			45

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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	(13,035)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	6,554	30		9
10	Interest and Other Investment Income	(4,046)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,224)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(421)	43		18
19	Entertainment	(3,547)	43		19
20	Contributions	(96,628)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(303,163)	43		24
25	Fund Raising, Advertising and Promotional	(14,396)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(222,215)	Var		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (654,121)		$	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)	(625,592)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (625,592)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,279,713)		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.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Bella Terra Morton Grove

ID# 0053223

Report Period Beginning: 1/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non Allowable Admissions Salaries	$ (50,756)	43	1
2	Labs - Part A	(32,322)	43	2
3	Sequestration	(94,503)	43	3
4	Patient Personal Items	(3,376)	43	4
5	Radiology	(21,334)	43	5
6	Offset Misc Income	(18,943)	21	6
7	Consolidated Billing	(5,040)	43	7
8	Disallow Lobbying Expense	(6,677)	20	8
9	Non Allowable Legal	(8,881)	19	9
10	Adjust Real Estate Taxes	19,617	33	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(222,215)		49

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See PG6 - Supp		See PG6 - Supp		See PG6 - Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		Professional Fees	$	MG Property Holdings	100.00%	$ 15,315	$ 15,315	1
2	V		Depreciation		MG Property Holdings	100.00%	585,751	585,751	2
3	V		Interest		MG Property Holdings	100.00%	1,054,344	1,054,344	3
4	V		Rent	1,464,000	MG Property Holdings	100.00%		(1,464,000)	4
5	V		Real Estate Taxes	576,745	MG Property Holdings	100.00%	576,717	(28)	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 2,040,745			$ 2,232,127	$ * 191,382	14

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$	Legacy Healthcare Financial Services, LLC		$ 63	$ 63	15
16	V	3	Housekeeping Supplies		Legacy Healthcare Financial Services, LLC		283	283	16
17	V	4	Linen		Legacy Healthcare Financial Services, LLC		7	7	17
18	V	5	Utilities		Legacy Healthcare Financial Services, LLC		16	16	18
19	V	6	Repairs & Maintenance		Legacy Healthcare Financial Services, LLC		3,806	3,806	19
20	V	9	Medical Director Consultant		Legacy Healthcare Financial Services, LLC		869	869	20
21	V	10	Medical Supplies		Legacy Healthcare Financial Services, LLC		54	54	21
22	V	11	Activities		Legacy Healthcare Financial Services, LLC		6,579	6,579	22
23	V	12	Social Service Consultant		Legacy Healthcare Financial Services, LLC		104	104	23
24	V	17	Administrative Salary - Mgmt Alloc		Legacy Healthcare Financial Services, LLC		29,906	29,906	24
25	V	17	Management Fees	885,824	Legacy Healthcare Financial Services, LLC			(885,824)	25
26	V	19	Professional Fees		Legacy Healthcare Financial Services, LLC		20,317	20,317	26
27	V	20	Dues, Fees, Subscriptions		Legacy Healthcare Financial Services, LLC		1,155	1,155	27
28	V	21	Clerical & General Wages		Legacy Healthcare Financial Services, LLC		230,873	230,873	28
29	V	21	Clerical & General Other	210,000	Legacy Healthcare Financial Services, LLC		6,380	(203,620)	29
30	V	24	Seminars		Legacy Healthcare Financial Services, LLC		1,527	1,527	30
31	V	26	Insurance Expense		Legacy Healthcare Financial Services, LLC		1,281	1,281	31
32	V	27	Employee Benefits - Mgmt Alloc		Legacy Healthcare Financial Services, LLC		48,683	48,683	32
33	V	32	Interest Expense		Legacy Healthcare Financial Services, LLC		24	24	33
34	V	34	Rent Expense		Legacy Healthcare Financial Services, LLC		59,199	59,199	34
35	V	35	Equipment Rental		Legacy Healthcare Financial Services, LLC		4,335	4,335	35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,095,824			$ 415,461	$ * (680,363)	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$	Progressive Healthcare Consulting		$ 24	$ 24	15
16	V	6	Repairs & Maintenance - Salary		Progressive Healthcare Consulting		59,360	59,360	16
17	V	6	Repairs & Maintenance - Other		Progressive Healthcare Consulting		177	177	17
18	V	10	Nursing Salary	152,158	Progressive Healthcare Consulting		145,834	(6,324)	18
19	V	11	Activities Program		Progressive Healthcare Consulting		25	25	19
20	V	12	Clergy Consultant		Progressive Healthcare Consulting		2,268	2,268	20
21	V	15	Emp Ben - Nursing		Progressive Healthcare Consulting		22,663	22,663	21
22	V	17	Admin Salary - Non Owner	434,040	Progressive Healthcare Consulting		197,177	(236,863)	22
23	V	19	Professional Fees		Progressive Healthcare Consulting		498	498	23
24	V	20	Dues, Fees, Subscriptions		Progressive Healthcare Consulting		243	243	24
25	V	21	Clerical & General		Progressive Healthcare Consulting		42,237	42,237	25
26	V	24	Seminars		Progressive Healthcare Consulting		1,092	1,092	26
27	V	26	Insurance		Progressive Healthcare Consulting		3,120	3,120	27
28	V	27	Emp Ben - Mgmt Alloc	87,930	Progressive Healthcare Consulting		46,361	(41,569)	28
29	V	30	Depreciation		Progressive Healthcare Consulting		1,096	1,096	29
30	V	34	Rental		Progressive Healthcare Consulting		85	85	30
31	V	35	Auto Rental		Progressive Healthcare Consulting		1,678	1,678	31
32	V				Progressive Healthcare Consulting				32
33	V				Progressive Healthcare Consulting				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 674,128			$ 523,938	$ * (150,190)	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	CF. St. Louis, Inc.		$ 1,651	$ 1,651	15
16	V	6	Repairs & Maintenance		CF. St. Louis, Inc.		2,088	2,088	16
17	V	19	Professional Fees		CF. St. Louis, Inc.		415	415	17
18	V	20	Dues & Subscriptions		CF. St. Louis, Inc.		3	3	18
19	V	21	Office Expense		CF. St. Louis, Inc.		1	1	19
20	V	26	Insurance		CF. St. Louis, Inc.		428	428	20
21	V	32	Interest		CF. St. Louis, Inc.		7,460	7,460	21
22	V	33	Real Estate Taxes		CF. St. Louis, Inc.		6,114	6,114	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			$			$ 18,160	$ * 18,160	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	$ 31,123	ReMed Services, LLC		$ 29,856	$ (1,267)	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			$ 31,123			$ 29,856	$ * (1,267)	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Services	$ 13,851	ProPay HR LLC		$ 10,537	$ (3,314)	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			$ 13,851			$ 10,537	$ * (3,314)	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	$ 10,604	ML Group Design and Development		$ 10,604	$	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			$ 10,604			$ 10,604	$ *	39

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

VII. RELATED PARTIES

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

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9	No owners from this facility received any compensation										9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

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

	1 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	2	Food	Bed Days Available	1,789,215	30	$ 1,460	$	77,745	$ 63	1
2	3	Housekeeping Supplies	Bed Days Available	1,789,215	30	6,519		77,745	283	2
3	4	Linen	Bed Days Available	1,789,215	30	171		77,745	7	3
4	5	Utilities	Bed Days Available	1,789,215	30	372		77,745	16	4
5	6	Repairs & Maintenance	Bed Days Available	1,789,215	30	87,596		77,745	3,806	5
6	9	Medical Director Consultant	Bed Days Available	1,789,215	30	20,000		77,745	869	6
7	10	Medical Supplies	Bed Days Available	1,789,215	30	1,237		77,745	54	7
8	11	Activities	Bed Days Available	1,789,215	30	151,405		77,745	6,579	8
9	12	Social Service Consultant	Bed Days Available	1,789,215	30	2,392		77,745	104	9
10	17	Administrative Salary - Mgmt Alloc	Bed Days Available	1,789,215	30	688,242	938,242	77,745	29,906	10
11	17	Management Fees	Bed Days Available	1,789,215	30	0		77,745	0	11
12	19	Professional Fees	Bed Days Available	1,789,215	30	467,580		77,745	20,317	12
13	20	Dues, Fees, Subscriptions	Bed Days Available	1,789,215	30	26,590		77,745	1,155	13
14	21	Clerical & General Wages	Bed Days Available	1,789,215	30	5,313,296		77,745	230,873	14
15	21	Clerical & General Other	Bed Days Available	1,789,215	30	146,833		77,745	6,380	15
16	24	Seminars	Bed Days Available	1,789,215	30	35,138		77,745	1,527	16
17	26	Insurance Expense	Bed Days Available	1,789,215	30	29,475		77,745	1,281	17
18	27	Employee Benefits - Mgmt Alloc	Bed Days Available	1,789,215	30	1,120,380		77,745	48,683	18
19	32	Interest Expense	Bed Days Available	1,789,215	30	561		77,745	24	19
20	34	Rent Expense	Bed Days Available	1,789,215	30	1,362,404		77,745	59,199	20
21	35	Equipment Rental	Bed Days Available	1,789,215	30	99,763		77,745	4,335	21
22										22
23										23
24										24
25	TOTALS					$ 9,561,414	$ 938,242		$ 415,461	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

Name of Related Organization: Progressive Healthcare Consulting
Street Address: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 679-3676

	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	2	Food	Bed Days Available	1,374,590	30	$ 432	$	77,745	$ 24	1
2	6	Repairs & Maintenance - Salary	Bed Days Available	1,374,590	30	1,049,531		77,745	59,360	2
3	6	Repairs & Maintenance - Other	Bed Days Available	1,374,590	30	3,133		77,745	177	3
4	10	Nursing Salary	Bed Days Available	1,374,590	30	2,578,462		77,745	145,834	4
5	11	Activities Program	Bed Days Available	1,374,590	30	443		77,745	25	5
6	12	Clergy Consultant	Bed Days Available	1,374,590	30	40,093		77,745	2,268	6
7	15	Emp Ben - Nursing	Bed Days Available	1,374,590	30	400,703		77,745	22,663	7
8	17	Admin Salary - Non Owner	Bed Days Available	1,374,590	30	3,486,246		77,745	197,177	8
9	19	Professional Fees	Bed Days Available	1,374,590	30	8,801		77,745	498	9
10	20	Dues, Fees, Subscriptions	Bed Days Available	1,374,590	30	4,293		77,745	243	10
11	21	Clerical & General	Bed Days Available	1,374,590	30	746,784		77,745	42,237	11
12	24	Seminars	Bed Days Available	1,374,590	30	19,314		77,745	1,092	12
13	26	Insurance	Bed Days Available	1,374,590	30	55,168		77,745	3,120	13
14	27	Emp Ben - Mgmt Alloc	Bed Days Available	1,374,590	30	819,705		77,745	46,361	14
15	30	Depreciation	Bed Days Available	1,374,590	30	19,384		77,745	1,096	15
16	34	Rental	Bed Days Available	1,374,590	30	1,500		77,745	85	16
17	35	Auto Rental	Bed Days Available	1,374,590	30	29,674		77,745	1,678	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 9,263,666	$		$ 523,938	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

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

	1 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	5	Utilities	Direct Allocation	1,789,215	30	$ 37,998	$	77,745	$ 1,651	1
2	6	Repairs & Maintenance	Direct Allocation	1,789,215	30	48,042		77,745	2,088	2
3	19	Professional Fees	Direct Allocation	1,789,215	30	9,551		77,745	415	3
4	20	Dues & Subscriptions	Direct Allocation	1,789,215	30	76		77,745	3	4
5	21	Office Expense	Direct Allocation	1,789,215	30	32		77,745	1	5
6	26	Insurance	Direct Allocation	1,789,215	30	9,839		77,745	428	6
7	32	Interest	Direct Allocation	1,789,215	30	171,679		77,745	7,460	7
8	33	Real Estate Taxes	Direct Allocation	1,789,215	30	140,710		77,745	6,114	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					$ 417,927	$		$ 18,160	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

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

	1 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	6	Repairs & Maintenance	Direct Allocation			$	$		$ 29,856	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					$	$		$ 29,856	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

Name of Related Organization: ProPay HR LLC
Street Address: 2201 W. Main Street
City / State / Zip Code: Evanston, IL 60202
Phone Number: ( )
Fax Number: ( )

	1 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	19	Payroll Services	Direct Allocation			$	$		$ 10,537	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					$	$		$ 10,537	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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 [X] NO [ ]

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

Name of Related Organization: ML Group Design and Development
Street Address: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 683-2900

	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	6	Repairs & Maintenance	Direct Allocation			$	$		$ 10,604	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					$	$		$ 10,604	25

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	The Private Bank		X	Mortgage	$36,666.00	9/10/14	$ 18,800,000	$ 14,811,962	9/15/2017	Libor+0.0475	798,403	1
2	Greystone		X	Mortgage	Interest Only	9/30/14	2,350,000	1,940,116	12/15/2017	0.1100	216,377	2
3	Capex		X	Mortgage	Interest Only	9/30/14	1,200,000	733,613	9/15/2017	Libor+0.0475	39,564	3
4												4
5												5
	Working Capital											
6	The Private Bank		X	Operations LOC	Interest Only	9/30/15	0	942,584	9/29/2017	0.0487	81,261	6
7												7
8												8
9	TOTAL Facility Related				$36,666.00		$ 22,350,000	$ 18,428,275			$ 1,135,605	9
	B. Non-Facility Related*											
10												10
11												11
12								Interest Income			(4,320)	12
13								Allocated from Mgmt Co.			7,484	13
14	TOTAL Non-Facility Related						$	$			$ 3,164	14
15	TOTALS (line 9+line14)						$ 22,350,000	$ 18,428,275			$ 1,138,769	15

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

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

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 **Report Period Beginning:** 1/01/17 **Ending:** 12/31/17

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2016 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 528,083	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2016	$ 571,818	2
3. Under or (over) accrual (line 2 minus line 1).		$ 43,735	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 552,599	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	Alloc Fr. Mgmt Co.	$ 6,114	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 602,448	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2012		8
2013		9
2014	451,848	10
2015	711,797	11
2016	571,818	12

Real estate taxes are allocated based on number of SNF beds in relation to ALF beds.
Accrual based on unpaid estimated 2016 taxes due in 2017.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bella Terra Morton Grove COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053223

CONTACT PERSON REGARDING THIS REPORT Moti Ninio

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

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	10-19-120-002-0000	Skilled Nursing Facility	$ 649,807.06	$ 536,906.22
2.	10-19-200-005-0000	Skilled Nursing Facility	$ 29,769.06	$ 24,596.83
3.	10-19-303-064-0000	Skilled Nursing Facility	$ 12,484.41	$ 10,315.30
4.	10-23-406-034-0000	Real estate entity	$ 463,439.48	$ 6,114.00
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 1,155,500.01	$ 577,932.35

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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

Assisted Living Facility

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	183,600	2014	$ 866,800	1
2	Allocated from CF St. Louis			28,244	2
3	TOTALS	183,600		$ 895,044	3

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	ALLOCATION OF PURCHASE PRICE		2014	1965	$ 13,963,360	$ -	40	$ 349,084	$ 349,084	$ 1,134,523	4
5											5
6	Allocated from CF St. Louis, LLC		2016		46,175	-	35			2,639	6
7						-		-			7
8						-		-			8
	Improvement Type**										
9	ALLOCATION OF PURCHASE PRICE			2014	200,000		30	6,667	6,667	21,667	9
10											10
11	Parking Lot Work: Milling, Install Primer Level, Patch			2015	38,487	2,566	15	2,566		6,414	11
12	Pave and Stripe - Orange Area										12
13	New trees, shrubs, bushes - Bella Terra North Sign Fork			2015	18,000	1,200	15	1,200		3,000	13
14	New Wood Flooring Installed			2015	14,969	499	30	499		1,247	14
15	Pro-Tech Roofing			2015	60,500	2,017	30	2,017		5,042	15
16											16
17	TriCore Environmental - Parking Lot			2015	34,180	1,139	30	1,139		2,848	17
18											18
19	Fire Alarm Panel - Mechanical Room			2015	6,118	204	30	204		510	19
20											20
21	Inspect and Rejuvenate Cooling Tower - Roof			2015	6,964	232	30	232		580	21
22											22
23	Carpet - Main Hallway			2015	13,636	455	30	455		1,136	23
24											24
25	Install Satellite Service for facility with 19 receivers			2015	2,866	96	30	96		239	25
26											26
27	Install Tile Flooring - Resident Rooms			2015	22,394	746	30	746	0	1,866	27
28											28
29	Facility signage - Front of Building			2015	19,331	644	30	644	0	1,611	29
30											30
31	Remove roof flashing, Install insulation and .060 mil. TPO			2015	4,800	160	30	160		400	31
32	Roof system - Over ramp area										32
33											33
34	2,212 Ivory Plank - Hallway			2015	5,123	171	30	171		427	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Wood Plank Flooring - Hallway	2015	$ 9,343	$ 311	30	$ 311	$	$ 779	37
38									38
39	Redwood Sales Contract - Hallway	2015	39,491	1,316	30	1,316		3,291	39
40									40
41	Remove Wallpaper, Repair and Paint Walls. Install new	2015	9,820	327	30	327		818	41
42	doors. - Dining Room, Busn Office, PT Office								42
43									43
44	Install Tile on Floor and Walls - Craft Room	2015	3,928	131	30	131		327	44
45									45
46	Hot Water Piping & Boiler Repair - Mechanical Room	2015	5,270	176	30	176		439	46
47									47
48	Facility Landscaping	2016	5,750	383	15	383		511	48
49									49
50	Computer Kiosks - Nursing Stations	2016	4,585	153	30	153		306	50
51									51
52	Facility Signage - Outside of building	2016	15,710	524	30	524		1,048	52
53	Facility Signage - Outside of building	2016	3,179	106	30	106		141	53
54	Tile - Kitchen, craft room, resident main dining room	2016	5,006	167	30	167		306	54
55									55
56	Painting - Bendix Wing	2016	25,567	852	30	852		1,562	56
57									57
58	Kitchen HVAC - Rooftop	2016	3,785	126	30	126		200	58
59									59
60	Room Signs - All rooms	2016	6,363	212	30	212		353	60
61									61
62	10 Sanitation Cabinets - isolation carts for entire facility	2016	2,500	83	30	83		139	62
63									63
64	29 Overbed Lights - Bendix Wing	2016	4,930	164	30	164		246	64
65									65
66	Doors - Rehab Wing	2016	3,030	101	30	101		135	66
67									67
68	New Flue pipes - Boiler Room	2016	3,586	120	30	120		140	68
69									69
70	TOTAL (lines 4 thru 69)		$ 14,608,747	$ 15,381		$ 371,132	$ 355,751	$ 1,194,890	70

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 14,608,747	$ 15,381		$ 371,132	$ 355,751	$ 1,194,890	1
2									2
3	Reroute Pipes - Boiler Room	2016	7,660	255	30	255		298	3
4									4
5	Boiler - New install boiler room	2016	152,686	5,090	30	5,090		6,362	5
6									6
7	Chiller - Basement Boiler Room	2016	32,329	1,078	30	1,078		1,527	7
8									8
9	Install vinyl cove base and chiller repair - Basement	2016	6,870	229	30	229		344	9
10									10
11	Landscaping enhancements - outside facility	2017	21,267	1,063	15	1,063		1,063	11
12									12
13	Arcitect Fee 500 wing and Exterior renovation	2017	19,345	645	30	645		645	13
14									14
15	Flooring - 900 Wing Dining Room	2017	5,417	150	30	150		150	15
16									16
17	Remove diverting valve boiler and install isolation valve	2017	8,232	229	30	229		229	17
18									18
19	Replace concrete, wallcovering, flooring. Paint/install - Activity Rc	2017	40,600	902	30	902		902	19
20									20
21	New block heater and water pump/thermostat housing	2017	22,187	493	30	493		493	21
22									22
23	Electrial work to correct life safety inspection	2017	2,875	48	30	48		48	23
24									24
25	Interior and exterior permits	2017	2,638	44	30	44		44	25
26									26
27	Paving - Outside facility	2017	2,600	43	30	43		43	27
28									28
29	Landscaping enhancements - outside facility	2017	2,800	23	30	23		23	29
30	Plumbing and sewer	2017	6,400	53	30	53		53	30
31	Repair storm drains and brickwork	2017	4,250	24	30	24		24	31
32	Relocate exhaust fan	2017	3,110	43	30	43		43	32
33									33
34	TOTAL (lines 1 thru 33)		$ 14,950,013	$ 25,793		$ 381,544	$ 355,751	$ 1,207,181	34

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 14,950,013	$ 25,793		$ 381,544	$ 355,751	$ 1,207,181	1
2									2
3	Allocated from CF. St. Louis Inc.	2016	286684		20			28,568	3
4	Allocated from CF. St. Louis Inc.	2017	6654					333	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	To Reconcile to Book Depreciation			(1,157)			1,157		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)		$ 15,243,351	$ 24,636		$ 381,544	$ 356,908	$ 1,236,082	34

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,520,655	$	$ 304,131	$ 304,131	5	$ 935,952	71
72	Current Year Purchases	120,901	92,914	24,180	(68,734)	5	24,180	72
73	Fully Depreciated Assets							73
74	See Sch 13A	32,754		1,096	1,096	10	7,356	74
75	TOTALS	$ 1,674,310	$ 92,914	$ 329,407	$ 236,493		$ 967,488	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	N/A			$	$ -	$ -	$		$	76
77					-	-				77
78					-	-				78
79					-	-				79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 17,812,705	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 117,550	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 710,951	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 593,401	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,203,570	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92	CIP	$ 298,178	92
93			93
94			94
95		$ 298,178	95

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

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

Facility Name: **Bella Terra Morton Grove**
IDPH License ID Number: **0053223**
Fiscal Year End: **12/31/17**

Schedule 13A

XI. Ownership Costs
Line 74 - Equipment Costs - Excluding Transportation

Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Component Life	Accumulated Depreciation
Allocation from LHFS, Inc	12,197				10	3,409
Progressive	1,827		1,096		10	365
CF St. Louis, LLC	18,730				10	3,582
TOTAL	**32,754**	**-**	**1,096**	**-**		**7,356**

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6	Allocated from Mgmt. Co.				59,199			6
7	TOTAL				$ 59,199 **			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: [X] YES [ ] NO Terms: *

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.	/2018	$
13.	/2019	$
14.	/2020	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 11,943 Description: See Sch 14A
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Mgmt. Co.		$	$ 4,390	17
18					18
19					19
20					20
21	TOTAL		$	$ 4,390	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name: **Bella Terra Morton Grove**
IDPH License ID Number: **0053223**
Fiscal Year End: **12/31/17**

Schedule 14A

XIV. Rental Costs
Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Copiers	-
Postage	6,664
Medical	3,571
Allocated from Management	1,708
Total - Line 16	**11,943**

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

It is the policy of this facility to only hire certified nurses aides.

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

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.

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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(3)	hrs	$	6,776	$	487,883	$	6,776	$ 487,883	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,443		103,916		1,443	103,916	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39(3)	hrs		7,409		533,429		7,409	533,429	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39(2)	# of prescrpts					342,182		342,182	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify): Oxygen	39(2)						7,822		7,822	12
13	Other (specify): Ambulance	39(3)			478		34,398		478	34,398	13
14	TOTAL			$	16,106	$	1,159,626	$ 350,004	16,106	$ 1,509,630	14

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

Facility Name & ID Number Bella Terra Morton Grove **#** 0053223 **Report Period Beginning:** 1/01/17 **Ending:** 12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 3,525	$ 3,525	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 628,474)	2,793,108	2,793,108	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,545	30,545	6
7	Other Prepaid Expenses	11,847	11,847	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	117,441	241,278	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,956,466	$ 3,080,303	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		895,044	13
14	Buildings, at Historical Cost		14,009,535	14
15	Leasehold Improvements, at Historical Cost	985,621	1,233,816	15
16	Equipment, at Historical Cost	552,959	1,674,310	16
17	Accumulated Depreciation (book methods)	(225,387)	(2,203,570)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		2,402,442	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(707,485)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Loan Fees		312,040	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,313,193	$ 17,616,132	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,269,659	$ 20,696,435	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 849,410	$ 761,294	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	787,785	787,785	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,432	20,432	31
32	Accrued Real Estate Taxes(Sch.IX-B)		552,599	32
33	Accrued Interest Payable		86,300	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	843,773	1,690,402	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,501,400	$ 3,898,812	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	942,584	18,428,275	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 942,584	$ 18,428,275	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,443,984	$ 22,327,087	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 825,675	$ (1,630,652)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,269,659	$ 20,696,435	48

***(See instructions.)**

Facility Name: **Bella Terra Morton Grove**
IDPH License ID Number: **0053223**
Fiscal Year End: **12/31/17**

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

Description	Operating	After Consolidation
Escrow	-	123,837
Refund	98,645	98,645
Exchange	9,772	9,772
Insurance refund exchange	8,832	8,832
Employee loans, ADV, Wage	192	192
Total - Line 9	**117,441**	**241,278**

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Due to/from Related	-	1,559,554
Due to Other	-	(777,011)
Due to/from MG Prop Hold	-	-
Due to/from prior owner	-	144,477
Resident Fund	6,812	6,812
Refund Transfer	37,331	37,331
Payroll Exchange	19,556	19,556
Due to/from Bella Terra Morton Grove & Management	(792,748)	(792,748)
Due to/from Bella Terra Morton Grove & Avantara	-	-
Due to/from Bella Terra Morton Grove & ALF	493,895	493,895
Due to/from Morton Grove & Warren Barr	(40,000)	(40,000)
Due to/from Warren Barr Lincolnshire	196,632	196,632
Due to/from Welshire Lincolnshire & Bella Terra	-	-
Due to/from Propco	777,011	777,011
Due to/from prior owner	20,681	20,681
Due to/from others	(46,000)	(46,000)
Accrued Expense	25,708	25,708
Accrued management fees entities	179,321	179,321
Due to/from Medicare	(151,857)	(151,857)
Bad Debt Part A	(10,098)	(10,098)
Patient - Personal Items	-	-
Due to BCBS	(49,190)	(49,190)
Loan from BCBS	96,328	96,328
Total - Line 36	**763,382**	**1,690,402**

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 851,386	1
2	Restatements (describe):		2
3	**Post Closing Adjustment**	(23,015)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 828,371	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,696)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (2,696)	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)**	$ 825,675	24 *

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

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 17,134,312	1
2	Discounts and Allowances for all Levels	(6,703,704)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,430,608	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,823,428	6
7	Oxygen	225	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 4,823,653	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	330,990	17
18	Sale of Supplies to Non-Patients	8,126	18
19	Laboratory	68,816	19
20	Radiology and X-Ray		20
21	Other Medical Services	4,342	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 412,274	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,320	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,320	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenue	47,594	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 47,594	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 15,718,449	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,397,258	31
32	Health Care	5,226,369	32
33	General Administration	3,292,999	33
	B. Capital Expense		
34	Ownership	2,249,763	34
	C. Ancillary Expense		
35	Special Cost Centers	2,151,375	35
36	Provider Participation Fee	403,381	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 15,721,145	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,696)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (2,696)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 3,963,631	44
45	Private Pay - Net Inpatient Revenue	2,816,264	45
46	Medicare - Net Inpatient Revenue	2,920,570	46
47	Other-(specify) Insurance	730,143	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 10,430,608	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

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

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

^ - This entity is a cash basis taxpayer

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,139	2,080	$ 107,063	$ 51.47	1
2	Assistant Director of Nursing	2,080	2,190	95,975	43.82	2
3	Registered Nurses	37,366	40,457	1,313,835	32.47	3
4	Licensed Practical Nurses	27,591	30,148	812,425	26.95	4
5	CNAs & Orderlies	100,956	108,616	1,580,235	14.55	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,231	5,932	138,236	23.30	8
9	Activity Director					9
10	Activity Assistants	17,992	19,903	254,016	12.76	10
11	Social Service Workers	5,840	6,217	170,586	27.44	11
12	Dietician					12
13	Food Service Supervisor	5,110	5,789	108,551	18.75	13
14	Head Cook					14
15	Cook Helpers/Assistants	43,064	46,931	561,864	11.97	15
16	Dishwashers					16
17	Maintenance Workers	4,968	5,986	116,717	19.50	17
18	Housekeepers	29,740	32,900	369,304	11.23	18
19	Laundry	4,242	4,803	64,455	13.42	19
20	Administrator	4,379	4,687	265,685	56.69	20
21	Assistant Administrator	3,112	3,354	124,533	37.13	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,084	10,806	178,701	16.54	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,004	2,080	48,895	23.51	31
32	Other Health C: See Sch 20A	4,104	4,503	164,930	36.63	32
33	Other(specify) See Sch 20A	2,075	2,200	50,756	23.07	33
34	TOTAL (lines 1 - 33)	311,077	339,582	$ 6,526,762 *	$ 19.22	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	91,557	9(3)(7)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,088	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,897	11(3)	44
45	Social Service Consultant	Monthly	10,369	12(1)(3)	45
46	Other(specify) MDS Consultant	Monthly	33,494	10(3)	46
47	Dialysis	Monthly	106,895	10(3)	47
48					48
49	TOTAL (lines 35 - 48)		$ 260,300		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	84	1,677	10(3)	52
53	TOTAL (lines 50 - 52)	84	$ 1,677		53

Facility Name: **Bella Terra Morton Grove**
IDPH License ID Number: **0053223**
Fiscal Year End: **12/31/17**

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS/Care Plan Coordinator LPN	2,156	2,460	88,132	$ 35.83
MDS/Care Plan Coordinator RN	1,948	2,043	76,798	$ 37.59
Total - Line 32 Other Health Care (specify):	**4,104**	**4,503**	**164,930**	

XVIII. Staffing and Salary Costs
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Admissions Director	859	921	24,401	$ 26.49
Guest Services Director	1,216	1,279	26,355	$ 20.61
Total - Line 33 Other (specify):	**2,075**	**2,200**	**50,756**	

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sinead O'Sullivan	Administrator	0	$ 124,532
Alba Galindo	Asst Administrator	0	125,281
Kalman Lebovics	Asst Administrator	0	140,405
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 390,218

B. Administrative - Other

Description	Amount
Management Fees	$ 885,824
(Eliminated in Column 7)	
TOTAL (agree to Schedule V, line 17, col. 3)	$ 885,824
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Schedule 21C	Professional Services	$ 201,796
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 201,796

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 164,869
Unemployment Compensation Insurance	42,046
FICA Taxes	468,082
Employee Health Insurance	166,577
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Retirement	12,950
Payroll Taxes	41,631
PTO Adjustment	18,375
Uniforms	6,334
Other Benefits	63,803
Allocated from Mgmt Co.	(87,930)
TOTAL (agree to Schedule V, line 22, col.8)	$ 896,737

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	301
Health Care Worker Background Check	
(Indicate # of checks performed 611)	7,335
Patient Background Checks 332	3,982
Illinois Council on Long Term Care	20,234
Miscellaneous Licenses & Fees	10,702
Miscellaneous Dues & Subscriptions	13,612
Allocated from Mgmt Co	1,401
Less : Lobbying Expense	(6,677)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 54,870

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,190
Allocated from Mgmt. Co	2,619
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,809

* Attach copy of IMRF notifications

**See instructions.

Facility Name: **Bella Terra Morton Grove**
IDPH License ID Number: **0053223**
Fiscal Year End: **12/31/17**

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
Achieve Accrediation LLC	Other Professional Fees	7,366
BlueOrange Compliance	Other Professional Fees	1,771
Chicago Backflow Inc	Other Professional Fees	600
Deborah D Cole Goodwill	Other Professional Fees	1,250
Enviornmental Monitoring	Other Professional Fees	2,772
First Real Estate Servicces	Other Professional Fees	50
Govig & Associates	Other Professional Fees	2,250
Legacy Reimbursement	Other Professional Fees	1,842
Lexisnexis Risk Solutions	Other Professional Fees	66
McCabe Kirshner & Ballester PC	Other Professional Fees	1,176
ML Group Design	Other Professional Fees	4,719
MTS Consulting	Other Professional Fees	3,549
Personnel Planners	Other Professional Fees	1,559
PrePaid Expense	Other Professional Fees	23,413
PSD Solutions	Other Professional Fees	1,007
Strauss' Data Consulting	Other Professional Fees	28
Paycor Fees	Professional Fee	34,134
RSM US LLP	Accounting	41,087
ML Group Design & Development	Asset Management Fees	18,000
Baker, Donelson, Bearman, Caldwell, & Berk	Legal	1,980
Compliance Resources, Inc.	Legal	2,734
Corporation Service Company	Legal	138
Documentation Solutions	Legal	1,384
Gutnicki LLP	Legal	9,738
Kitch Drutchas Wagner Valitutt	Legal	319
Legacy Reimbursement	Legal	1,432
Meltzer, Purtill, & Stelle LLC	Legal	(1,604)
Meyer Magence	Legal	3,763
Much Shelist	Legal	(73)
Prepaid Legal Fees	Legal	4,000
Sidelsky & Associates	Legal	16,000
Stone McGuire and Segel	Legal	9,613
Stone Pogrund & Korey LLC	Legal	5,733
Total (agree to Schedule V, line 19, column 3)		201,796
Allocated from Management Company	Legal Fees	8,419
Allocated from Management Company	Professional Services	17,611
Allocated from Management Company	Accounting	412
Less: Non-Allowable Legal Fees		(8,881)
Allocated from Real Estate Entity		7,033
Total (agree to Schedule V, line 19, column 8)		226,390

Facility Name & ID Number Bella Terra Morton Grove # 0053223 Report Period Beginning: 1/01/17 Ending: 12/31/17

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council for Long-Term Care $20,234**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period?

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **67,548** 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. $ **403,381**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **0%**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **RSM US LLP**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? **Yes**
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees