FOR BHF USE

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

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: 0012229

Facility Name: Bethesda Rehab & Senior Care

Address: 2833 N. Nordica Ave. (Number) Chicago (City) 60634 (Zip Code)

County: Cook

Telephone Number: (773) 622-6144 **Fax #** (773) 622-8261

HFS ID Number:

Date of Initial License for Current Owners: 6/6/1959

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501 C 3			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda **Telephone Number:** (847) 282-6300
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 01/01/17 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)
** Subject to the attached Accountants' Consulting Report*
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 1/1/2017

	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	62	Skilled (SNF)	62	22,630	1
2		Skilled Pediatric (SNF/PED)			2
3	34	Intermediate (ICF)	34	12,410	3
4		Intermediate/DD			4
5	39	Sheltered Care (SC)	39	14,235	5
6		ICF/DD 16 or Less			6
7	135	TOTALS	135	49,275	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	4,256	4,899	3,377	12,532	8
9	SNF/PED					9
10	ICF	5,494	3,103		8,597	10
11	ICF/DD					11
12	SC		4,904		4,904	12
13	DD 16 OR LESS					13
14	TOTALS	9,750	12,906	3,377	26,033	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 52.83%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

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

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 [X]

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 1925

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 62 and days of care provided 3,119

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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	325,469	54,946	169,670	550,085		550,085		550,085			1
2	Food Purchase		243,349		243,349		243,349	(5,215)	238,134			2
3	Housekeeping	173,923	72,086		246,009		246,009		246,009			3
4	Laundry		1,715	40,096	41,811		41,811		41,811			4
5	Heat and Other Utilities			189,167	189,167		189,167	(5,171)	183,996			5
6	Maintenance	147,258		148,655	295,913		295,913	2,587	298,500			6
7	Other (specify):*											7
8	TOTAL General Services	646,650	372,096	547,588	1,566,334		1,566,334	(7,799)	1,558,535			8
	B. Health Care and Programs											
9	Medical Director			13,100	13,100		13,100		13,100			9
10	Nursing and Medical Records	2,334,020	48,584	241,923	2,624,527		2,624,527	(34)	2,624,493			10
10a	Therapy			536	536		536		536			10a
11	Activities	128,594	26,998	914	156,506		156,506		156,506			11
12	Social Services	158,915	974	12,000	171,889		171,889		171,889			12
13	CNA Training											13
14	Program Transportation			128	128		128		128			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	2,621,529	76,556	268,601	2,966,686		2,966,686	(34)	2,966,652			16
	C. General Administration											
17	Administrative	229,000			229,000		229,000		229,000			17
18	Directors Fees											18
19	Professional Services			253,986	253,986		253,986	(35,597)	218,389			19
20	Dues, Fees, Subscriptions & Promotions			60,739	60,739		60,739	(20,962)	39,777			20
21	Clerical & General Office Expenses	443,181	16,771	415,775	875,727		875,727	(366,615)	509,112			21
22	Employee Benefits & Payroll Taxes			857,314	857,314		857,314	(17,076)	840,238			22
23	Inservice Training & Education											23
24	Travel and Seminar			12,108	12,108		12,108		12,108			24
25	Other Admin. Staff Transportation			2,429	2,429		2,429		2,429			25
26	Insurance-Prop.Liab.Malpractice			144,825	144,825		144,825		144,825			26
27	Other (specify):*											27
28	TOTAL General Administration	672,181	16,771	1,747,176	2,436,128		2,436,128	(440,250)	1,995,878			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,940,360	465,423	2,563,365	6,969,148		6,969,148	(448,083)	6,521,065			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 Bethesda Rehab & Senior Care #0012229 Report Period Beginning: 01/01/17 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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			695,208	695,208		695,208	93,198	788,406			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			241,958	241,958		241,958	(203,520)	38,438			32
33	Real Estate Taxes			7,262	7,262		7,262	(7,262)				33
34	Rent-Facility & Grounds			1,046	1,046		1,046		1,046			34
35	Rent-Equipment & Vehicles			35,211	35,211		35,211		35,211			35
36	Other (specify):*			1,022,251	1,022,251		1,022,251	(1,022,251)				36
37	TOTAL Ownership			2,002,936	2,002,936		2,002,936	(1,139,835)	863,101			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		320,213	374,927	695,140		695,140		695,140			39
40	Barber and Beauty Shops			12,979	12,979		12,979		12,979			40
41	Coffee and Gift Shops			4,902	4,902		4,902		4,902			41
42	Provider Participation Fee			164,774	164,774		164,774		164,774			42
43	Other (specify):*	106,006		15,629	121,635		121,635	(121,635)				43
44	TOTAL Special Cost Centers	106,006	320,213	573,211	999,430		999,430	(121,635)	877,795			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,046,366	785,636	5,139,512	9,971,514		9,971,514	(1,709,553)	8,261,961			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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	(4,953)	02		4
5	Telephone, TV & Radio in Resident Rooms	(5,171)	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	93,198	30		9
10	Interest and Other Investment Income	(203,520)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		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				20
21	Owner or Key-Man Insurance	(17,076)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(325,000)	21		24
25	Fund Raising, Advertising and Promotional	(19,842)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,227,189)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,709,553)		$	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)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,709,553)		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

Bethesda Rehab & Senior Care

ID# 0012229

Report Period Beginning: 01/01/17

Ending: 12/31/17

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Misc. Income	$ (1,539)	21	1
2	Jury Duty Income	(34)	10	2
3	Realized Gain/Loss - Investment	(500,362)	36	3
4	Gain on Sale of Assets	(2,000)	21	4
5	Sale & Use Tax - Gift	(318)	21	5
6	Community Events	(4,593)	43	6
7	Marketing Expenses	(7,245)	43	7
8	Board of Directors Expense	(23)	21	8
9	Collection Fees	(20,060)	19	9
10	Bank Service Charges	(19,578)	21	10
11	Late Fees	(5,945)	21	11
12	Development Expenses	(3,791)	43	12
13	Amortization - Bond Fees	(11,244)	36	13
14	Merger Expenses	(510,645)	36	14
15	Marketing Salaries	(106,006)	43	15
16	PAC Dues	(1,120)	20	16
17	Additional R&M	5,482	06	17
18	Capitalized R&M	(2,895)	06	18
19	Non-Allowable Legal	(15,537)	19	19
20	Non-Care R/E Taxes	(7,262)	33	20
21	Vending Income	(262)	02	21
22	Telephone Income	(12,212)	21	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**	(1,227,189)		49

Bethesda Rehab & Senior Care

ID# 0012229

Report Period Beginning: 01/01/17

Ending: 12/31/17

	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 Bethesda Rehab & Senior Care # 0012229 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

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 TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(5,215)											(5,215)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(5,171)											(5,171)	5
6	Maintenance	2,587											2,587	6
7	Other (specify):*													7
8	**TOTAL General Services**	(7,799)											(7,799)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(34)											(34)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**	(34)											(34)	16
	C. General Administration													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(35,597)											(35,597)	19
20	Fees, Subscriptions & Promotions	(20,962)											(20,962)	20
21	Clerical & General Office Expenses	(366,615)											(366,615)	21
22	Employee Benefits & Payroll Taxes	(17,076)											(17,076)	22
23	Inservice Training & Education													23
24	Travel and Seminar													24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice													26
27	Other (specify):*													27
28	**TOTAL General Administration**	(440,250)											(440,250)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(448,083)											(448,083)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Bethesda Rehab & Senior Care** **# 0012229** **Report Period Beginning:** **01/01/17** **Ending:** **12/31/17**

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	**93,198**											**93,198**	**30**
31	Amortization of Pre-Op. & Org.													**31**
32	Interest	**(203,520)**											**(203,520)**	**32**
33	Real Estate Taxes	**(7,262)**											**(7,262)**	**33**
34	Rent-Facility & Grounds													**34**
35	Rent-Equipment & Vehicles													**35**
36	Other (specify):*	**(1,022,251)**											**(1,022,251)**	**36**
37	**TOTAL Ownership**	**(1,139,835)**											**(1,139,835)**	**37**
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													**38**
39	Ancillary Service Centers													**39**
40	Barber and Beauty Shops													**40**
41	Coffee and Gift Shops													**41**
42	Provider Participation Fee													**42**
43	Other (specify):*	**(121,635)**											**(121,635)**	**43**
44	**TOTAL Special Cost Centers**	**(121,635)**											**(121,635)**	**44**
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	**(1,709,553)**											**(1,709,553)**	**45**

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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
N/A		N/A		N/A		

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 [X] 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			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								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			$			$	$ *	14

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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

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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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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

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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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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

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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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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

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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			$			$	$	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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								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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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								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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

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

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 [ ] NO [X]

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 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						$	$		$	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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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Street Address
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	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						$	$		$	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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

VIII. ALLOCATION OF INDIRECT COSTS

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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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

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1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
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12										12
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14										14
15										15
16										16
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18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

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1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
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12										12
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16										16
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18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

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1						$	$		$	1
2										2
3										3
4										4
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6										6
7										7
8										8
9										9
10										10
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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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

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Name of Related Organization
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1						$	$		$	1
2										2
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4										4
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6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
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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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

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Name of Related Organization
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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
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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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

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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						$	$		$	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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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**		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	MB Financial		X	Construction of Skilled Unit	$35,878.00	12/15/15	$ 7,517,000	$ 7,261,850	9/2023	2.4600	$ 225,063	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MB Financial/US Bank		X	Line of Credit	Int only		410,000	385,823	None	Varies	16,895	6
7												7
8												8
9	TOTAL Facility Related				$35,878.00		$ 7,927,000	$ 7,647,673			$ 241,958	9
	B. Non-Facility Related*											
10	Interest Income		X								(203,520)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (203,520)	14
15	TOTALS (line 9+line14)						$ 7,927,000	$ 7,647,673			$ 38,438	15

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

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

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 **Report Period Beginning:** 01/01/17 **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.**	$		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.)	$		2
3. Under or (over) accrual (line 2 minus line 1).	$		3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)	$	6,220	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	6,220	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2012		8
	2013		9
	2014		10
	2015		11
	2016		12

Exempt from real estate taxes - not for profit entity

	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 Bethesda Rehab & Senior Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 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.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2016 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 2016 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2016.

Please complete the Real Estate Tax Statement below and include it in the 2017 cost report along with a copy of your 2016 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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Bethesda Rehab & Senior Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0012229

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 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.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 47,558 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 4

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).

Apartment Buildings- 13 units
Land- Sayre Avenue (formerly rental houses)

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	78,844	1919	$ 11,392	1
2					2
3	TOTALS	78,844		$ 11,392	3

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	135		1925	1925	$ 182,722	$		$	$	$ 182,722	4
5			1955	1955	657,001		65	10,108	10,108	629,211	5
6			1991	1991	2,123,475		50	42,470	42,470	1,144,324	6
7			1997	1997	263,809		20	13,190	13,190	253,940	7
8											8
	Improvement Type**										
9	Various			1956	4,130		20			4,130	9
10	Various			1957	4,771		20			4,771	10
11	Various			1958	14,177		20			14,177	11
12	Various			1960	27,510		20			27,510	12
13	Various			1966	15,090		20			15,090	13
14	Various			1970	434		20			434	14
15	Various			1975	5,599		20			5,599	15
16	Various			1976	10,615		20			10,615	16
17	Various			1978	12,100		20			12,100	17
18	Various			1985	8,596		20			8,596	18
19	Various			1986	1,436,330		20			1,436,330	19
20	Various			1987	6,537		20			6,537	20
21	Various			1988	50,000		20			50,000	21
22	Various			1991	1,343,365		20			1,343,365	22
23	Various			1992	52,486		20			52,486	23
24	Various			1993	59,772		20			59,772	24
25	Various			1994	4,298		20			4,298	25
26	Various			1995	80,569		20			80,569	26
27	Various			1996	136,115		20			136,115	27
28	Various			1997	123,231		20			123,231	28
29	Various			1998	122,204		20	6,110	6,110	122,204	29
30	Various			1999	178,878		20	8,944	8,944	169,934	30
31	Various			2000	1,119,263		20	55,963	55,963	1,007,337	31
32	Various			2001	143,355		20	7,168	7,168	121,852	32
33	Various			2002	434,956		20	21,748	21,748	347,965	33
34	Various			2003	614,916		20	30,746	30,746	461,187	34
35	Various			2004	70,536		20	3,527	3,527	49,375	35
36	Various			2006	255,425		20	12,771	12,771	153,255	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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	Various	2007	$ 25,509	$	20	$ 1,275	$ 1,275	$ 14,030	37
38	Various	2008	3,775		20	189	189	1,888	38
39	Various	2009	124,806		20	6,240	6,240	56,163	39
40	Various	2011	138,882		20	6,944	6,944	48,609	40
41	Various	2012	208,170		20	10,409	10,409	62,451	41
42	Various	2013	43,628		20	2,181	2,181	10,907	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)								67
68	Related Party Allocations (Pages 12H & 12I)								68
69	Financial Statement Depreciation			695,208			(695,208)		69
70	TOTAL (lines 4 thru 69)		$ 10,107,035	$ 695,208		$ 239,983	$ (455,225)	$ 8,233,077	70

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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		$ 10,107,035	$ 695,208		$ 239,983	$ (455,225)	$ 8,233,077	1
2	3Rd Floor Shower Room - North Building	2014	6,800		20	340	340	1,360	2
3	2Nd Floor Shower Room - West Building	2014	6,800		20	340	340	1,360	3
4	Tile & Materials 2W & 3N Shower Room	2014	5,397		20	270	270	1,079	4
5	Painting North Stairwell, Replace Flow Valve, Replace Seal Kit, H	2014	7,847		20	392	392	1,569	5
6	Painting Of North Stairwell And West Stairwell & Remodel 2C Sit	2014	6,450		20	323	323	1,290	6
7	Repair Seal Kit On Taco Pump	2014	4,598		20	230	230	920	7
8	Pipe Repairs From Radiation	2014	3,508		20	175	175	702	8
9	Pump Repairs For Hot Water And Repair West Building Fan Coil	2014	3,839		20	192	192	768	9
10	Removed Existing And Installed New Flooring, Cabinetry	2014	7,560		20	378	378	1,512	10
11	Lighting And Paneling - 2 Central Sitting Room	2014							11
12	Removed Existing And Reinstall New Flooring, Cabinetry,	2014	3,179		20	159	159	636	12
13	Lighting, Trim, And Added Architectural Room Divide,	2014							13
14	Counters And Appliances - 2 Center Living Room	2014							14
15	Removed Existing Fluorescent Lighting In Public Hallways	2014	2,972		20	149	149	594	15
16	And Replaced With New Led Bulbs And Fixtures - 3 North	2014							16
17	Removed Existing And Reinstall New Fixtures, Wall And Floor	2014	3,844		20	192	192	769	17
18	Tile, Trim, Lighting And Grab Bars. Reinstall Original Sinks And	2014							18
19	Toilets - 3 North Bathing Room	2014							19
20	Heating System Survey	2014	7,043		20	352	352	1,409	20
21	Removed And Replaced Flooring, Window Treatments, Lighting,	2014	5,460		20	273	273	1,092	21
22	Trim And Added New Cabinetry, Counter, Appliances And	2014							22
23	Architectural Divide - 2 North Family Room	2014							23
24	Removal Of Existing Fluorescent Lighting And Replaced With	2014	4,057		20	203	203	811	24
25	Led Lights And Fixtures - 3 West -	2014							25
26	Removed And Replaced Flooring, Window Treatments, Lighting,	2014	3,239		20	162	162	648	26
27	Trim And Added New Cabinetry, Counter, Appliances And	2014							27
28	Architectural Divide, Ice Machine - 2 North Family Room	2014							28
29	Led Lights And Fixtures - 2 West And 3 North Bathrooms	2014	2,973		20	149	149	595	29
30	Repair Pipe Connecting Hot Water Tank To Pumping System	2014	5,296		20	265	265	1,059	30
31	In 1St Floor Mechanical Room	2014							31
32	Removed Existing Fluorescent Lighting In Public Hallways	2014	8,305		20	415	415	1,661	32
33	And Replaced With New Led Bulbs And Fixtures - 2 Center -	2014							33
34	TOTAL (lines 1 thru 33)		$ 10,206,202	$ 695,208		$ 244,942	$ (450,267)	$ 8,252,911	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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		$ 10,206,202	$ 695,208		$ 244,942	$ (450,267)	$ 8,252,911	1
2	Install Exit Signs On Exterior Of Town Square	2014	6,200		20	310	310	1,240	2
3	Garden/Courtyard And Retrofit With Led	2014							3
4	Hot Water Pump Replacement In Mechanical Room On 1St Floor	2014	7,190		20	360	360	1,438	4
5	3 North Hallways Patched And Painted. Removal Of Fluorescent	2014	4,102		20	205	205	820	5
6	Bulbs And Installed Led Lighting In Sitting Area And Work - -	2014							6
7	Room - 3 North	2014							7
8	North Hallways And Accounting Office On First Floor Painted	2014	6,813		20	341	341	1,363	8
9	Removal Of Fluorscent Lighting And Install New Led Lighting In	2014							9
10	Offices On First Floor Accounting Offices	2014							10
11	Removed And Replaced Boilers In The Hvac	2014	24,500		20	1,225	1,225	4,900	11
12	Main Boiler Room 1St Floor	2014							12
13	Removed And Replaced Boilers In The Hvac	2014	49,000		20	2,450	2,450	9,800	13
14	Main Boiler Room 1St Floor	2014							14
15	Tuckpointing West Building On The Southeast Corner 4Th Floor	2014	6,665		20	333	333	1,333	15
16	Hallway Access To Town Square On First Floor North Building	2014	7,019		20	351	351	1,404	16
17	Removed And Replaced Flooring, Lighting, Rebuild Walls, Remov	2014							17
18	Replaced Door To Laundry Room And Install Paneling	2014							18
19	Removed Existing Fluorscent Lighting In Public Hallways And R	2014	24,151		20	1,208	1,208	4,830	19
20	With New Led Bulbs And Fixtures - 1 North & Replaced Hot Wat	2014							20
21	Heaters And Storage Tanks With New Ducting And Rooftop Conn	2014							21
22	In The First Floor Mechanical Room	2014							22
23	Boiler, Replacement, Basement - West Building	2015	77,673		20	3,884	3,884	11,651	23
24	Chiller Hvac, Replacement - Roof - West Building	2015	72,273		20	3,614	3,614	10,841	24
25	Sitting And Bathing Areas	2015	52,012		20	2,601	2,601	7,802	25
26	2 North Bathroom, Re-Tile Floors, Paint/Tile/Panel Walls, New Ba	2015							26
27	Fixtures	2015							27
28	3 North Bathroom, Re-Tile Floors, Paint/Tile/Panel Walls, New Ba	2015							28
29	Fixtures	2015							29
30	3 West Bathroom, Re-Tile Floors, Paint/Tile/Panel Walls, New Bat	2015							30
31	Fixtures	2015							31
32	2 North Beauty Salon - Paint Walls, Electrical, Washing Stations	2015							32
33	3 North Sitting Area - Re-Tile Floors, Paint/Tile/Panel Walls, New	2015							33
34	TOTAL (lines 1 thru 33)		$ 10,543,800	$ 695,208		$ 261,821	$ (433,387)	$ 8,310,333	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 12C, Carried Forward		$ 10,543,800	$ 695,208		$ 261,821	$ (433,387)	$ 8,310,333	1
2	Bath Fixtures, Move Walls	2015							2
3	Dining Room Renovation, 3 North Dining Room	2015	33,465		20	1,673	1,673	5,020	3
4	Tile Flooring, Panel/Paint Walls, Add Serving Counters & Space	2015							4
5	Town Square Access Hallway - Ground Floor, North Building	2015	11,776		20	589	589	1,766	5
6	Tile Flooring, Panel Walls	2015							6
7	Boiler Control Valves - Basement - West Building	2015	8,192		20	410	410	1,229	7
8	Valve Replace	2015							8
9	Plumbing - Crawl Space - North Building - Pipe Replacement	2015	3,017		20	151	151	453	9
10	Reclass Rm To Bi	2015	23,735		20	1,187	1,187	3,560	10
11	Hvac Reset Due To Power Outage - Roof Top Hvac	2015							11
12	Pm Post Inspection Repairs	2015							12
13	Repairs To Heating Unit Room W223 - 2 West	2015							13
14	Maintenace Contract	2015							14
15	Repairs, Adjustments, Cleaning Work To Hvac - Hvac Room	2015							15
16	Boiler Reheat Repairs - Boiler Room	2015							16
17	Boiler Control Repairs, Relay, Gaskets, Oil Filter - Boiler Room	2015							17
18	Control Valve Replacement - Third Floor Mechanical Room	2015							18
19	Mount, Install New Wascomat Washing Machine - Laundry Room	2015							19
20	Ac- Post Inspection Repairs - Out Of Freon/Relief Valve Leaking	2015							20
21	Roof Top Unit Hvac	2015							21
22	Filters Replaced On All Rtus, Belt Replaced, Compressor Repairs	2015							22
23	Roof Top Unit Hvac	2015							23
24	Plumbing - West Building 1St Floor	2016	3,017		20	151	151	302	24
25	Hot Water Pumps - North Building 3Rd Floor	2016	2,636		20	132	132	264	25
26	Signage Throughout The Enitre Building 2016	2016	2,852		20	143	143	285	26
27	Plumbing	2016	28,630			1,432	1,432	2,863	27
28	Relocation Of Duel Temp Supply Piping Replacement Going Up	2016							28
29	From 1 North Bldg To 2 North Bldg	2016							29
30	Repair Flow Issues In Piping - Blockage At 1 Center Room 101	2016							30
31	Replace Backpitched Pipe In Crawl Space Of North Bldg Basemer	2016							31
32	Cut Out 25' Of Galvanized Pipe And Replace In Garage	2016			20				32
33	Elevator Repair	2016	67,548		20	3,377	3,377	6,755	33
34	TOTAL (lines 1 thru 33)		$ 10,728,668	$ 695,208		$ 271,065	$ (424,143)	$ 8,332,829	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 12D, Carried Forward		$ 10,728,668	$ 695,208		$ 271,065	$ (424,143)	$ 8,332,829	1
2	Garbage Enclosure - Code Upgrade	2017	26,851		20	1,343	1,343	1,343	2
3	Diamond Rehab Expansion-Construction, Architect, Civil	2017	6,999,629			349,981	349,981	349,981	3
4	Engineering, Legal, Consulting & Compliance, Foreman	2017			20				4
5	Technology Wiring	2017	17,442		20	872	872	872	5
6	Elevator Upgrd, North Bldg	2017	6,910		20	346	346	346	6
7	Phone System Upgrade	2017	10,751		20	538	538	538	7
8	Security Cameras	2017	11,212		20	561	561	561	8
9	Nurse Call System Upgrade	2017	7,925		20	396	396	396	9
10	Boiler, Kitchen	2017	3,208		20	160	160	160	10
11	Roof Repairs	2017	2,895		20	145	145	145	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)		$ 17,815,491	$ 695,208		$ 625,406	$ (69,802)	$ 8,687,170	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	Building Company		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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)		$	$		$	$	$	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 12F, Carried Forward		$	$		$	$	$	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)		$	$		$	$	$	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								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)		$	$		$	$	$	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 12H, Carried Forward		$	$		$	$	$	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)		$	$		$	$	$	34

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	$ 1,392,853	$	$ 139,285	$ 139,285	10	$ 1,313,855	71
72	Current Year Purchases	237,152		23,715	23,715	10	23,715	72
73	Fully Depreciated Assets	104,131				10	104,131	73
74								74
75	TOTALS	$ 1,734,136	$	$ 163,000	$ 163,000		$ 1,441,701	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				$	$	$	$		$	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)	$ 19,561,019	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 695,208	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 788,406	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 93,198	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 10,128,871	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	East Building Renovation- Prior - 2017	$ 1,478,812	$	$	86
87	Furnishings - 2017	6,074			87
88	Land- Sayre Avenue - 2017	1,883,678			88
89					89
90					90
91	TOTALS	$ 3,368,564	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	C-I-P MS Unit	$ 54,187	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.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 ☐ 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	Off-Site Document Storage				1,046			5
6								6
7	TOTAL				$ 1,046 **			7

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2018	$
13.	/2019	$
14.	/2020	$

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: $ 35,211 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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

   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 Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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 - 03	hrs	$		$ 133,710	$		$ 133,710	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			42,315			42,315	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			167,642			167,642	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				165,177		165,177	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					31,260	155,036		186,296	13
14	TOTAL			$		$ 374,927	$ 320,213		$ 695,140	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.

STATE OF ILLINOIS

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 **Report Period Beginning:** 01/01/17 **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	$ 2,541,727	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	882,400		3
4	Supply Inventory (priced at)	18,484		4
5	Short-Term Investments	228,288		5
6	Prepaid Insurance	42,680		6
7	Other Prepaid Expenses	32,855		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	147,464		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,893,898	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	2,804,297		11
12	Long-Term Investments	109,495		12
13	Land	1,897,267		13
14	Buildings, at Historical Cost	9,962,825		14
15	Leasehold Improvements, at Historical Cost	7,952,121		15
16	Equipment, at Historical Cost	1,729,970		16
17	Accumulated Depreciation (book methods)	(9,740,169)		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): See Attached Schedule	168,879		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 14,884,685	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 18,778,583	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 434,697	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	597,216		29
30	Accrued Salaries Payable	656,863		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	6,220		32
33	Accrued Interest Payable	17,472		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	503,367		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,215,835	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	7,050,457		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	583,584		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 7,634,041	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 9,849,876	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,928,707	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 18,778,583	$	48

***(See instructions.)**

Facility Name & ID Number Bethesda Rehab & Senior Care **#** 0012229 **Report Period Beginning:** 01/01/17 **Ending:** 12/31/17

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,474,705	1
2	Restatements (describe):		2
3	**MB Investments**	2,000,000	3
4	**Late Journal Entreis**	113,585	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 10,588,290	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,659,583)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,659,583)	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)**	$ 8,928,707	24 *

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	$ 7,645,221	1
2	Discounts and Allowances for all Levels	(2,290,782)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,354,439	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	738,159	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 738,159	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	3,527	12
13	Barber and Beauty Care	14,492	13
14	Non-Patient Meals	4,953	14
15	Telephone, Television and Radio	12,212	15
16	Rental of Facility Space		16
17	Sale of Drugs	171,158	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	17,937	19
20	Radiology and X-Ray	9,254	20
21	Other Medical Services	257,304	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 490,837	23
	D. Non-Operating Revenue		
24	Contributions	1,495,949	24
25	Interest and Other Investment Income***	203,520	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,699,469	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	29,027	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 29,027	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,311,931	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,566,334	31
32	Health Care	2,966,686	32
33	General Administration	2,436,128	33
	B. Capital Expense		
34	Ownership	2,002,936	34
	C. Ancillary Expense		
35	Special Cost Centers	834,656	35
36	Provider Participation Fee	164,774	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,971,514	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,659,583)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,659,583)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 683,119	44
45	Private Pay - Net Inpatient Revenue	3,053,672	45
46	Medicare - Net Inpatient Revenue	851,913	46
47	Other-(specify) Respite Care	82,775	47
48	Other-(specify) Managed Care (BC)	682,960	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,354,439	49

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

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

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

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

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 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	3,176	3,785	$ 169,518	$ 44.79	1
2	Assistant Director of Nursing					2
3	Registered Nurses	22,889	25,034	796,561	31.82	3
4	Licensed Practical Nurses	11,839	12,999	347,665	26.75	4
5	CNAs & Orderlies	63,937	70,600	978,140	13.85	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,800	2,080	47,925	23.04	9
10	Activity Assistants	4,663	5,466	80,669	14.76	10
11	Social Service Workers	4,194	4,601	158,915	34.54	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,684	24,532	325,469	13.27	15
16	Dishwashers					16
17	Maintenance Workers	8,011	8,941	147,258	16.47	17
18	Housekeepers	13,238	14,888	173,923	11.68	18
19	Laundry					19
20	Administrator	2,016	2,080	66,028	31.74	20
21	Assistant Administrator					21
22	Other Administrative	1,796	2,080	162,972	78.35	22
23	Office Manager					23
24	Clerical	17,934	20,044	443,181	22.11	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	1,934	2,220	42,136	18.98	31
32	Other Health Care(specify)					32
33	Other(specify)	3,627	4,051	106,006	26.17	33
34	TOTAL (lines 1 - 33)	182,738	203,401	$ 4,046,366 *	$ 19.89	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	Monthly	$ 169,670	01-03	35
36	Medical Director	105	13,100	09-03	36
37	Medical Records Consultant	16	796	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,292	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	Monthly	536	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Quarterly	914	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Chaplain	Monthly	12,000	12-3	47
48					48
49	TOTAL (lines 35 - 48)	121	$ 203,308		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	177	$ 10,631	10-03	50
51	Licensed Practical Nurses	3,000	124,291	10-03	51
52	Certified Nurse Assistants/Aides	2,991	99,913	10-03	52
53	TOTAL (lines 50 - 52)	6,168	$ 234,835		53

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Erin Conley	Administrator	0	$ 66,028
Julie Boggess	CEO	0	162,972
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 229,000

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
BKD LLP	Accounting	$ 65,260
Anderson Rasor	Accounting	147
See Attached	Legal	63,104
Adj. out p. 5A	Collection Fees	20,060
Unemployment Consultants, Ic	Unemploymnet Consulting	2,000
Kestra Advisory Services	Benefits Consulting	8,750
Consulting Actuarial Group	401k Consulting	3,300
ADP	Payroll Processing	25,528
CCC Technologies	IT Support	28,959
Ability Network	Data Processing	4,800
See Supplemental Schedule		32,078
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 253,986

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 108,297
Unemployment Compensation Insurance	2,100
FICA Taxes	299,018
Employee Health Insurance	343,656
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Incentive & Recognition	6,911
401K Plan	75,144
Life Insurance	3,954
Other Benefits	1,158
TOTAL (agree to Schedule V, line 22, col.8)	$ 840,238

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	$
Advertising: Employee Recruitment	22,900
Health Care Worker Background Check	
(Indicate # of checks performed 165)	5,788
Patient Background Checks 24	1,420
Licenses & Dues	2,516
Dues & Subscriptions	7,153
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 39,777

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	12,108
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 12,108

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Bethesda Rehab & Senior Care # 0012229 Report Period Beginning: 01/01/17 Ending: 12/31/17

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Leading Age $6,998**

(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. $ **47,949** 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. $ **164,774**
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. $ **No** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **4,953**

(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? **N/A**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? N/A
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? **In Process**
Firm Name: **Marcum 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