



Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation

# 0050245 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>98</u>	Skilled (SNF)	<u>98</u>	<u>35,770</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>11</u>	Intermediate (ICF)	<u>11</u>	<u>4,015</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>109</u>	TOTALS	<u>109</u>	<u>39,785</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>21,690</u>	<u>2,598</u>	<u>9,962</u>	<u>34,250</u>	8
9	SNF/PED					9
10	ICF			<u>514</u>	<u>514</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,690</u>	<u>2,598</u>	<u>10,476</u>	<u>34,764</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.38%

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

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES  NO

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

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

Date started 09/01/08

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

YES  Date 09/01/08 NO

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

YES  NO  If YES, enter number of beds certified 39 and days of care provided 9,962

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation # 0050245 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	208,817	23,724	18,675	251,216		251,216	251,216			1
2	Food Purchase		174,877		174,877		174,877	174,877			2
3	Housekeeping	130,948	13,093		144,041		144,041	144,041			3
4	Laundry	66,527	11,342		77,869		77,869	77,869			4
5	Heat and Other Utilities			102,910	102,910		102,910	1,406	104,316		5
6	Maintenance	26,703	35,898	38,946	101,547		101,547	1,181	102,728		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	432,995	258,934	160,531	852,460		852,460	2,587	855,047		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			18,850	18,850		18,850	18,850			9
10	Nursing and Medical Records	1,839,034	134,663	33,984	2,007,681		2,007,681	2,007,681			10
10a	Therapy			901,055	901,055		901,055	901,055			10a
11	Activities	144,360	8,209		152,569		152,569	152,569			11
12	Social Services	30,609	641	10,844	42,094		42,094	42,094			12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,014,003	143,513	964,733	3,122,249		3,122,249	3,122,249			16
	<b>C. General Administration</b>										
17	Administrative	176,521		369,292	545,813		545,813	(286,805)	259,008		17
18	Directors Fees										18
19	Professional Services			86,055	86,055		86,055	4,479	90,534		19
20	Dues, Fees, Subscriptions & Promotions			18,147	18,147		18,147	(345)	17,802		20
21	Clerical & General Office Expenses	39,772	43,457	183,476	266,705		266,705	(70,475)	196,230		21
22	Employee Benefits & Payroll Taxes			488,728	488,728		488,728		488,728		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,042	2,042		2,042	(879)	1,163		24
25	Other Admin. Staff Transportation			20,586	20,586		20,586	336	20,922		25
26	Insurance-Prop.Liab.Malpractice			82,215	82,215		82,215	2,783	84,998		26
27	Other (specify):* <b>Mgmt Alloc of Benefi</b>							5,306	5,306		27
28	<b>TOTAL General Administration</b>	216,293	43,457	1,250,541	1,510,291		1,510,291	(345,600)	1,164,691		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,663,291	445,904	2,375,805	5,485,000		5,485,000	(343,013)	5,141,987		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			16,100	16,100		16,100	9,642	25,742			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			32,867	32,867		32,867	9,682	42,549			32
33	Real Estate Taxes			116,243	116,243		116,243	3,189	119,432			33
34	Rent-Facility & Grounds			424,373	424,373		424,373		424,373			34
35	Rent-Equipment & Vehicles			65,919	65,919		65,919	11	65,930			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			655,502	655,502		655,502	22,524	678,026			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		329,555		329,555		329,555		329,555			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			59,514	59,514		59,514		59,514			42
43	Other (specify):* <b>Non-allowable cost</b>			340,353	340,353		340,353	(340,353)				43
44	<b>TOTAL Special Cost Centers</b>		329,555	399,867	729,422		729,422	(340,353)	389,069			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,663,291	775,459	3,431,174	6,869,924		6,869,924	(660,842)	6,209,082			45

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

\*\* See schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation

# 0050245

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**

**In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(10,069)	43		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(5,767)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(5,968)	43		18
19	Entertainment				19
20	Contributions	(52,835)	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	(78,517)	43		24
25	Fund Raising, Advertising and Promotional	(181,306)	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 PG5A	(13,264)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (347,726)</b>		<b>\$</b>	<b>30</b>

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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(313,116)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (313,116)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (660,842)</b>		<b>37</b>

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Grove Lincoln Park Living & Rehabilitation

ID# 0050245

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs - Part A	\$ (1,484)	43	1
2	X-Rays Part A	(1,039)	43	2
3	Offset Cable TV Revenue	(9,514)	43	3
4	Marketing Consultant	(335)	43	4
5	Public Relations	(500)	43	5
6	PAC Portion of IHCA	(392)	20	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			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	<b>Total</b>	(13,264)	49

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Chaim Rajchenbach	29.00	See Schedule 6A		See Schedule 6A		
Menachem Shabat	29.00					
Ronald Shabat	15.50					
Jack Rajchenbach	6.10					
The Rajchenbach Family Trust	15.50					
The Robert Hartman Family Trust	4.90					

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)	
1	V	5 Utilities	\$	Legacy Healthcare Financial Services, LLC	100.00%	\$ 1,406	\$ 1,406	1
2	V	6 Repairs & Maintenance		Legacy Healthcare Financial Services, LLC	100.00%	566	566	2
3	V	17 Administrative Salary - Mgmt. Alloc.	369,292	Legacy Healthcare Financial Services, LLC	100.00%	81,352	(287,940)	3
4	V	19 Other Professional Fees		Legacy Healthcare Financial Services, LLC	100.00%	218	218	4
5	V	19 Accounting		Legacy Healthcare Financial Services, LLC	100.00%	1,846	1,846	5
6	V	19 Legal Fees		Legacy Healthcare Financial Services, LLC	100.00%	2,374	2,374	6
7	V	19 Data Processing		Legacy Healthcare Financial Services, LLC	100.00%	282	282	7
8	V	20 Dues, Licenses & Fees		Legacy Healthcare Financial Services, LLC	100.00%	47	47	8
9	V	21 Office Supplies		Legacy Healthcare Financial Services, LLC	100.00%	7,761	7,761	9
10	V	21 Clerical Salaries	135,000	Legacy Healthcare Financial Services, LLC	100.00%	54,265	(80,735)	10
11	V	25 Travel		Legacy Healthcare Financial Services, LLC	100.00%	336	336	11
12	V	26 Insurance Expense		Legacy Healthcare Financial Services, LLC	100.00%	2,783	2,783	12
13	V	27 Employee Benefits - Mgmt. Alloc.		Legacy Healthcare Financial Services, LLC	100.00%	5,157	5,157	13
14	Total		\$ 504,292			\$ 158,393	\$ * (345,899)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	30 Depreciation Expense	\$	Legacy Healthcare Financial Services, LLC	100.00%	\$ 3,843	\$	3,843	15
16	V	32 Amortization Expense		Legacy Healthcare Financial Services, LLC	100.00%	307		307	16
17	V	33 Real Estate Taxes		Legacy Healthcare Financial Services, LLC	100.00%	3,189		3,189	17
18	V	34 Rent Expense		Legacy Healthcare Financial Services, LLC	100.00%	13,600		13,600	18
19	V	35 Equipment Rental		Legacy Healthcare Financial Services, LLC	100.00%	11		11	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	<b>Total</b>		\$			\$ 20,950	\$ *	20,950	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$	Legacy Real Properties, LLC	100.00%	\$ 615	\$	615	15
16	V	21 Office Expense		Legacy Real Properties, LLC	100.00%	493		493	16
17	V	30 Depreciation		Legacy Real Properties, LLC	100.00%	2,939		2,939	17
18	V	32 Interest		Legacy Real Properties, LLC	100.00%	5,599		5,599	18
19	V	33 Real Estate Taxes	3,189	Legacy Real Properties, LLC	100.00%	3,189			19
20	V	34 Rent	13,600	Legacy Real Properties, LLC	100.00%			(13,600)	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		\$ 16,789			\$ 12,835	\$ *	(3,954)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Computer Services	\$	Grove Healthcare Properties, LLC		\$ 94	\$	94	15
16	V	21 Bank Service Charges	1,500	Grove Healthcare Properties, LLC		3,506		2,006	16
17	V	30 Depreciation		Grove Healthcare Properties, LLC		2,860		2,860	17
18	V	32 Interest Expense		Grove Healthcare Properties, LLC		9,543		9,543	18
19	V	34 Rent	540,616	Grove Healthcare Properties, LLC		540,616			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		\$ 542,116			\$ 556,619	\$ *	14,503	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	17 Administrative Salary - Mgmt. Alloc.	\$	Shabat & Associates, LLC		\$ 1,135	\$	1,135	15
16	V	27 Employee Benefits - Mgmt. Alloc.		Shabat & Associates, LLC		149		149	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		\$			\$ 1,284	\$ *	1,284	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation # 0050245 Report Period Beginning: 01/01/2009 Ending: 12/31/2009

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chaim Rajchenbach	Owner	Administrative	29.00	161,688	10	17.00	Mgmt Salary	\$ 34,312	17(7)	1
2	Menachem Shabat	Owner	Administrative	29.00	148,960	12	24.00	Mgmt Salary	47,040	17(7)	2
3	Ron Shabat	Owner	Administrative	15.50	194,793	2	5.00	Mgmt Salary	1,135	17(7)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 82,487		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation # 0050245 Report Period Beginning: 01/01/2009 Ending: 2/31/2009

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

Name of Related Organization Legacy Healthcare Financial Services, LLC  
 Street Address 7040 North Ridgeway Avenue  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-9797  
 Fax Number ( 847) 679-3676

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	201,811	5	\$ 8,270	\$ 34,764	\$ 1,406	1
2	6	Repairs & Maintenance	Patient Days	201,811	5	3,328	34,764	566	2
3	17	Administrative Salary - Mgmt. Al	Patient Days	201,811	5	313,143	313,143	81,352	3
4	19	Other Professional Fees	Patient Days	201,811	5	1,281	34,764	218	4
5	19	Accounting	Patient Days	201,811	5	10,858	34,764	1,846	5
6	19	Legal Fees	Patient Days	201,811	5	13,965	34,764	2,374	6
7	19	Data Processing	Patient Days	201,811	5	1,660	34,764	282	7
8	20	Dues, Licenses & Fees	Patient Days	201,811	5	275	34,764	47	8
9	21	Office Supplies	Patient Days	201,811	5	45,653	34,764	7,761	9
10	21	Clerical Salaries	Patient Days	201,811	5	319,023	319,023	54,265	10
11	25	Travel	Patient Days	201,811	5	1,976	34,764	336	11
12	26	Insurance Expense	Patient Days	201,811	5	16,373	34,764	2,783	12
13	27	Employee Benefits - Mgmt. Alloc.	Patient Days	201,811	5	30,336	34,764	5,157	13
14	30	Depreciation Expense	Patient Days	201,811	5	22,605	34,764	3,843	14
15	32	Amortization Expense	Patient Days	201,811	5	1,807	34,764	307	15
16	33	Real Estate Taxes	Patient Days	201,811	5	18,761	34,764	3,189	16
17	34	Rent Expense	Patient Days	201,811	5	80,000	34,764	13,600	17
18	35	Equipment Rental	Patient Days	201,811	5	63	34,764	11	18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 889,377	\$ 632,166	\$ 179,343	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	CAPEX #3001		X	Capital Expenditures	\$10,186.00	10/23/08	\$ 482,205	\$ 415,487	10/01/13	0.0373	\$ 15,294	1					
2	CAPEX #5001		X	Capital Expenditures	\$10,186.00	10/09/08	45,355	14,890	10/01/13	0.0425	473	2					
3												3					
4												4					
5												5					
<b>Working Capital</b>																	
6	Private Bank		X	Line of Credit	Varies	10/09/08		288,361	09/01/10	Variable	17,100	6					
7												7					
8												8					
9	<b>TOTAL Facility Related</b>				\$20,372.00		\$ 527,560	\$ 718,738			\$ 32,867	9					
<b>B. Non-Facility Related*</b>																	
10							Disallow non-allowable interest expense				(5,767)	10					
11							Allocated from Management Company				307	11					
12							Allocated from Real Estate Entity				5,599	12					
13							Allocated from Real Estate Entity				9,543	13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 9,682	14					
15	<b>TOTALS (line 9+line14)</b>						\$ 527,560	\$ 718,738			\$ 42,549	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.) SEE ACCOUNTANTS' COMPILATION REPORT

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

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSES**  
**B. Real Estate Taxes**

**Important**, please see the next worksheet, "RE\_Tax". The real estate tax

1. Real Estate Tax accrual used on 2008 report.		\$	<b>118,958</b>	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.)	2008	\$	<b>115,863</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(3,095)</b>	3
4. Real Estate Tax accrual used for 2009 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>119,338</b>	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		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. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>3,189</b>	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>119,432</b>	7

  

Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2004		8	
	2005		9	
	2006		10	
	2007		11	
	2008	<b>115,863</b>	12	
<b>Total bill for 2008 was</b>	<b>115,862.61</b>			
	x <b>1.03</b>			
<b>Accrual</b>	<b>119,338.49</b>			

  

	<b>FOR BHF USE ONLY</b>			
13	FROM R. E. TAX STATEMENT FOR 2008	\$		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.**

SEE ACCOUNTANTS' COMPILATION REPORT



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ <u>144,047.89</u>	\$ <u>119,050.61</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the original 2008 tax bills which were listed in Section A to this statement. Be sure to use the 2008 tax bill which is normally paid during 2009.

**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.**

SEE ACCOUNTANTS' COMPILATION REPORT

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 22,325 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 4

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A  
 3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: N/A  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>N/A</u>				2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Grove Lincoln Park Living &amp; Rehabilitation

# 0050245

Report Period Beginning:

01/01/2009

Ending:

12/31/2009

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
	<b>Improvement Type**</b>								
9	Office Remodel - carpeting & built in cabinets	2009		54,635	683	40	683		683
10	Satellite system purchase & installation	2009		11,600	145	40	145		145
11	New Roof	2009		34,325	429	40	429		429
12	1st Floor Remodel								
13	- Flooring, wallpaper & paint, carpeting, permits, update	2009		32,473	406	40	406		406
14	survey & architectural drawings								
15	Electrical work	2009		8,645	108	40	108		108
16	Painting, Decor & Wallcoverings	2009		104,931	1,312	40	1,312		1,312
17	2nd Floor Remodel	2009		108,080	1,351	40	1,351		1,351
18	- Built in resident room furniture, handrails & baseboards								
19	Outdoor Improvements - Awnings, Red Stucco	2009		42,033	525	40	525		525
20	Landscaping	2009		36,271	453	40	453		453
21	- install new flower bed, remove existing cement sidewalk,								
22	remove gravel base, install new gravel base, brick pavers,								
23	tuckpointing, remove/repair and transplant existing								
24	landscaping, install new landscaping and plants								
25	Install new phone system	2009		21,675	271	40	271		271
26	Sprinkler system	2009		3,047	38	40	38		38
27	Lock installation	2009		10,773	135	40	135		135
28	Patient Room Update - built in resident room furniture	2009		65,040	811	40	811		811
29	Chandeliers	2009		2,542	32	40	32		32
30									
31	Landscaping	2009		26,271	876	15	876		876
32	- install new flower bed, remove existing cement sidewalk,								
33	remove gravel base, install new gravel base, brick pavers,								
34	tuckpointing, remove/repair and transplant existing								
35	landscaping, install new landscaping and plants								
36									

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Install 2 cab systems in elevators	2009	\$ 16,042	\$ 201	40	\$ 201	\$	\$ 201	37
38	Window treatments, cubicle curtains	2009	2,564	32	40	32		32	38
39	Flooring	2009	15,995	200	40	200		200	39
40	Window treatments, cubicle curtains	2009	18,149	227	40	227		227	40
41	Installed new air cooled condensing unit	2009	3,500	44	40	44		44	41
42	Sidewalk extension	2009	3,985	50	40	50		50	42
43	4 Floors hand railings, baseboards, lights above beds	2009	10,120	127	40	127		127	43
44	Install new 30HO motor on fire pump	2009	3,844	48	40	48		48	44
45	Plumbing work	2009	7,751	97	40	97		97	45
46	Project design fee	2009	10,000	125	40	125		125	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	Allocation from Management Company - Building		182,859						65
66	Allocation from Real Estate Entity					2,939	2,939		66
67	Allocation from Real Estate Entity					2,860	2,860		67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 837,150	\$ 8,726		\$ 14,525	\$ 5,799	\$ 8,726	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$	\$	\$	\$		\$	71
72	Current Year Purchases	108,372	7,374	7,374		3-10	7,374	72
73	Fully Depreciated Assets							73
74	Allocated from Management Company	7,568		3,843	3,843			74
75	TOTALS	\$ 115,940	\$ 7,374	\$ 11,217	\$ 3,843		\$ 7,374	75

D. Vehicle Depreciation (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	N/A									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)	\$ 953,090	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 16,100	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 25,742	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,642	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 16,100	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Park Terrace Partnership

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:	<u>109</u>	<u>Sep-08</u>	\$ <u>424,373</u>			3
4	Additions						4
5							5
6							6
7	<b>TOTAL</b>	<b>109</b>		\$ <b>424,373</b>			<b>7</b>

10. Effective dates of current rental agreement:

Beginning 09/01/2008

Ending 08/31/2018

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

Fiscal Year Ending Annual Rent

12. 12/2010 \$ 497,312

13. 12/2011 \$ 543,728

14. 12/2012 \$ 563,621

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: \$ 42,395 Description: Healthcare Equip-40,727- Refrigeration Equip.-1668

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Business</u>	<u>Toyota Land Cruiser</u>	\$ <u>1,199.99</u>	\$ <u>12,502</u>	17
18	<u>Business</u>	<u>Nissan Altima</u>	<u>410.89</u>	<u>3,632</u>	18
19	<u>Business</u>	<u>Lexus RX 350</u>	<u>700.00</u>	<u>7,390</u>	19
20	<u>Allocated from Management Company</u>			<u>11</u>	20
21	<b>TOTAL</b>		\$ <b>2,310.88</b>	\$ <b>23,535</b>	<b>21</b>

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

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

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation # 0050245 Report Period Beginning: 01/01/2009 Ending: 12/31/2009  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>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.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8		
			Staff		Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)						
			Units	Cost			Units	Cost									
1	Licensed Occupational Therapist	10A(3)	hrs	\$	5,283	\$	380,381	\$	5,283	\$	380,381					1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		1,144		82,394		1,144		82,394					2	
3	Licensed Recreational Therapist	10A(3)	hrs		6,087		438,280		6,087		438,280					3	
4	Licensed Physical Therapist		hrs													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							329,555					329,555	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10	
11	Academic Education		hrs													11	
12	Other (specify):															12	
13	Other (specify):															13	
14	<b>TOTAL</b>			\$	12,514	\$	901,055	\$	329,555		12,514	\$	1,230,610			14	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation

# 0050245

Report Period Beginning: 01/01/2009

Ending:

12/31/2009

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2009

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>88,717</u> )	<u>1,573,002</u>	<u>1,573,002</u>	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	<u>73,862</u>	<u>73,862</u>	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	<u>44,730</u>	<u>44,730</u>	8
9	Other(specify): <u>See Sch17A</u>	<u>1,329,396</u>	<u>1,329,396</u>	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 3,020,990</b>	<b>\$ 3,020,990</b>	<b>10</b>
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	<u>662,083</u>	<u>837,150</u>	15
16	Equipment, at Historical Cost	<u>100,580</u>	<u>115,940</u>	16
17	Accumulated Depreciation (book methods)	<u>(17,013)</u>	<u>(16,100)</u>	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):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 745,650</b>	<b>\$ 936,990</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 3,766,640</b>	<b>\$ 3,957,980</b>	<b>25</b>

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ <u>620,443</u>	\$ <u>620,443</u>	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	<u>152,436</u>	<u>152,436</u>	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	<u>119,338</u>	<u>119,338</u>	32
33	Accrued Interest Payable	<u>688</u>	<u>688</u>	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Payroll Liabilities</u>	<u>30,274</u>	<u>30,274</u>	36
37	<u>See Sch17A</u>	<u>767,913</u>	<u>767,913</u>	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 1,691,092</b>	<b>\$ 1,691,092</b>	<b>38</b>
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	<u>718,738</u>	<u>718,738</u>	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 718,738</b>	<b>\$ 718,738</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 2,409,830</b>	<b>\$ 2,409,830</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ 1,356,810</b>	<b>\$ 1,548,150</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 3,766,640</b>	<b>\$ 3,957,980</b>	<b>48</b>

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Schedule 17A

**XV: Special Services**

Line 9 - Other Current Assets

	<b>Operating</b>	<b>After Consolidation</b>
Employee Loans, Adv, Wage Assgr	13,679	13,679
Security Deposit	372,500	372,500
Legacy Financial Services	28,325	28,325
Grove Healthcare Properties	885,052	885,052
Astoria Place	29,840	29,840
	<u>1,329,396</u>	<u>1,329,396</u>

Line 37 - Other Current Liabilities

	<b>Operating</b>	<b>After Consolidation</b>
Accrued Assessment Fees	14,879	14,879
Grove North	339,426	339,426
Due to Members	267,300	267,300
Due to Lessor/Prior Owner	46,308	46,308
Due to Related Lessor	100,000	100,000
	<u>767,913</u>	<u>767,913</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$	1
2	Restatements (describe):		2
3	Prior Period Adjustment	67,320	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 67,320	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	1,289,490	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)	\$ 1,289,490	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 1,356,810	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,194,095	1
2	Discounts and Allowances for all Levels	1,664,419	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 7,858,514</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	294,079	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 294,079</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	724	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	330	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 1,054</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	5,767	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 5,767</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 8,159,414</b>	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	852,460	31
32	Health Care	3,122,249	32
33	General Administration	1,510,291	33
<b>B. Capital Expense</b>			
34	Ownership	655,502	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	669,908	35
36	Provider Participation Fee	59,514	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 6,869,924</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,289,490</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 1,289,490</b>	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Lincoln Park Living & Rehabilitation

# 0050245

Report Period Beginning: 01/01/2009

Ending: 12/31/2009

12/31/2009

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	3,913	3,981	\$ 155,460	\$ 39.05	1
2	Assistant Director of Nursing					2
3	Registered Nurses	28,262	31,468	859,339	27.31	3
4	Licensed Practical Nurses	884	912	24,710	27.09	4
5	CNAs & Orderlies	58,288	63,303	766,036	12.10	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	434	446	5,379	12.06	8
9	Activity Director	1,750	1,870	25,649	13.72	9
10	Activity Assistants	10,363	11,227	118,711	10.57	10
11	Social Service Workers	1,960	2,008	30,609	15.24	11
12	Dietician	1,468	1,716	27,559	16.06	12
13	Food Service Supervisor	464	464	6,913	14.90	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,031	14,223	164,251	11.55	15
16	Dishwashers	1,165	1,173	10,094	8.61	16
17	Maintenance Workers	2,269	2,301	26,703	11.60	17
18	Housekeepers	11,359	12,331	130,948	10.62	18
19	Laundry	4,308	4,660	66,527	14.28	19
20	Administrator	4,272	4,392	146,182	33.28	20
21	Assistant Administrator	760	792	30,339	38.31	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,319	3,399	39,772	11.70	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	1,972	2,153	28,110	13.06	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	150,241	162,819	\$ 2,663,291 *	\$ 16.36	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	381	\$ 18,675	1(3)	35
36	Medical Director	377	18,850	9(3)	36
37	Medical Records Consultant	113	3,960	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,222	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				44
45	Social Service Consultant	187	10,844	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	1,058	\$ 56,551		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,032	\$ 25,802	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,032	\$ 25,802		53

SEE ACCOUNTANTS' COMPILATION REPORT



Grove at Lincoln Park Living and Rehabilitation Center, LLC

Provider #: 0050245

1/1/2009 to 12/31/2009

Schedule 21A

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor/Payee	Type	Amount
Much Shelist	Legal	248
Meyer Magence	Legal	4,828
McGladrey & Pullen LLP	Accounting	27,500
RSM McGladrey	Accounting	7,510
Health Data Systems	Data Processing	16,500
Accu-Med Services	Data Processing	9,770
Health Data Solutions	Data Processing	3,302
American Data	Data Processing	877
MaxxSource	Data Processing	135
Access One	Data Processing	343
Tohtz Consulting	Computer Consulting	1,490
Personnel Planners	Personnell Services	1,160
ML Enterprises	Bulk Buying Service	3,500
Singer Networks	Computer Services	7,807
Prospect Resources Inc	Utility Buying Service	750
Margaret Chizek	Marketing Consultant	335
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>		<u>86,055</u>
Plus: Allocation from Management Company		4,385
Plus: Allocation from Real Estate Entity		94
<b>TOTAL (agree to Schedule V, line 19, column 8)</b>		<u><u>90,534</u></u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3							N/A					
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

