

Facility Name & ID Number Astoria Place Living & Rehab

0050799 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	164	Skilled (SNF)	164	60,024	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	164	TOTALS	164	60,024	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	40,113	3,676	7,882	51,671	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,113	3,676	7,882	51,671	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.08%

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 01/01/10

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

YES Date 01/01/10 NO

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

YES NO If YES, enter number of beds certified 164 and days of care provided 7,344

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	318,732	31,143	17,880	367,755		367,755		367,755		1
2	Food Purchase		372,114		372,114		372,114	23	372,137		2
3	Housekeeping	188,894	42,816		231,710		231,710	1,014	232,724		3
4	Laundry	62,082	22,955		85,037		85,037		85,037		4
5	Heat and Other Utilities			241,467	241,467		241,467	1,469	242,936		5
6	Maintenance	71,845		105,413	177,258		177,258	4,447	181,705		6
7	Other (specify):*										7
8	TOTAL General Services	641,553	469,028	364,760	1,475,341		1,475,341	6,953	1,482,294		8
	B. Health Care and Programs										
9	Medical Director			84,600	84,600		84,600		84,600		9
10	Nursing and Medical Records	3,016,971	203,011	90,706	3,310,688		3,310,688	27,545	3,338,233		10
10a	Therapy										10a
11	Activities	122,901	8,873	3,122	134,896		134,896		134,896		11
12	Social Services	109,577		5,959	115,536		115,536	2,197	117,733		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,249,448	211,884	184,387	3,645,719		3,645,719	29,742	3,675,461		16
	C. General Administration										
17	Administrative	246,230		688,077	934,307		934,307	(612,985)	321,322		17
18	Directors Fees										18
19	Professional Services			159,412	159,412		159,412	1,869	161,281		19
20	Dues, Fees, Subscriptions & Promotions			25,835	25,835		25,835	302	26,137		20
21	Clerical & General Office Expenses	118,015	(10,532)	293,837	401,320		401,320	131,355	532,675		21
22	Employee Benefits & Payroll Taxes			850,005	850,005		850,005		850,005		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,111	3,111		3,111	(1,112)	1,999		24
25	Other Admin. Staff Transportation			16,931	16,931		16,931		16,931		25
26	Insurance-Prop.Liab.Malpractice			122,442	122,442		122,442	644	123,086		26
27	Other (specify):* Mgmt Alloc of Ben-A							34,187	34,187		27
28	TOTAL General Administration	364,245	(10,532)	2,159,650	2,513,363		2,513,363	(445,741)	2,067,622		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,255,246	670,380	2,708,797	7,634,423		7,634,423	(409,046)	7,225,378		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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	
	D. Ownership											
30	Depreciation			139,786	139,786		139,786	145,283	285,069			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			32,340	32,340		32,340	265,846	298,186			32
33	Real Estate Taxes			76,835	76,835		76,835	115,045	191,880			33
34	Rent-Facility & Grounds			1,017,312	1,017,312		1,017,312	(432,235)	585,077			34
35	Rent-Equipment & Vehicles			61,069	61,069		61,069	120	61,189			35
36	Other (specify):*											36
37	TOTAL Ownership			1,327,342	1,327,342		1,327,342	94,059	1,421,401			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	2,805	274,203	782,655	1,059,663		1,059,663		1,059,663			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			257,836	257,836		257,836		257,836			42
43	Other (specify):* Non-Allowable Co			529,840	529,840		529,840	(529,840)	(0)			43
44	TOTAL Special Cost Centers	2,805	274,203	1,570,331	1,847,339		1,847,339	(529,840)	1,317,499			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,258,051	944,583	5,606,470	10,809,104		10,809,104	(844,827)	9,964,277			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 Astoria Place Living & Rehab

0050799

Report Period Beginning: 01/01/12

Ending: 12/31/12

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	(24,293)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,488)	30		9
10	Interest and Other Investment Income	(276)	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	(6,720)	43		18
19	Entertainment				19
20	Contributions	(87,685)	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	1,137	43		24
25	Fund Raising, Advertising and Promotional		43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(49,308)			26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(364,480)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (533,113)		\$	30

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

		1	2	
		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)	(311,714)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (311,714)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (844,827)		37

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

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

		1	2	3	4	
		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Astoria Place Living & Rehab

ID# 0050799

Report Period Beginning: 01/01/12

Ending: 12/31/12

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Medicaid Tax	\$ (90,036)	43	1
2	Lab & Radiology	(45,004)	43	2
3				3
4	Patient pers. Items	(851)	43	4
5	Admitting	(47,865)	43	5
6	Allowance for bad debts	(180,777)	43	6
7	Charity Discounts	(18,555)	43	7
8	Disallow Travel and Seminar	(1,296)	24	8
9	Adj Prior Year Exp	20,117	43	9
10	Non-allowable legal fees	(2,263)	19	10
11	Reclass Repairs & Maintenance	2,050	6	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(364,480)	49

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
Chaim Rajchenbach	28	See Pg 6-Supp		See Pg6-Supp		
Menachem Shabat	28					
Ronald Shabat	14					
Shari Borenstein	5					
Jamie Dlatt	5					
Howard Borenstein	5					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	2 Dietary	\$	Legacy Healthcare Financial Services, LLC	100.00%	\$ 23	\$ 23	1
2	V	3 Housekeeping Salaries		Legacy Healthcare Financial Services, LLC	100.00%	987	987	2
3	V	3 Housekeeping Supplies		Legacy Healthcare Financial Services, LLC	100.00%	27	27	3
4	V	5 Utilities		Legacy Healthcare Financial Services, LLC	100.00%	1,469	1,469	4
5	V	6 Repairs & Maintenance		Legacy Healthcare Financial Services, LLC	100.00%	2,397	2,397	5
6	V	10 Nursing Salary		Legacy Healthcare Financial Services, LLC	100.00%	0		6
7	V	17 Administrative Salary - Mgmt Alloc	688,077	Legacy Healthcare Financial Services, LLC	100.00%	48,000	(640,077)	7
8	V	19 Other Professional Fees		Legacy Healthcare Financial Services, LLC	100.00%	2,198	2,198	8
9	V	19 Accounting		Legacy Healthcare Financial Services, LLC	100.00%			9
10	V	19 Legal Fees		Legacy Healthcare Financial Services, LLC	100.00%	1,438	1,438	10
11	V	19 Data Processing		Legacy Healthcare Financial Services, LLC	100.00%	1,983	1,983	11
12	V	20 Dues, Licenses, & Fees		Legacy Healthcare Financial Services, LLC	100.00%	52	52	12
13	V	21 Office Supplies		Legacy Healthcare Financial Services, LLC	100.00%	9,726	9,726	13
14	Total		\$ 688,077			\$ 68,300	\$ * (619,777)	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	21 Clerical Salaries	\$	Legacy Healthcare Financial Services, LLC	100.00%	\$ 121,368	\$	121,368	15
16	V	24 Travel		Legacy Healthcare Financial Services, LLC	100.00%	184		184	16
17	V	25 Education & Seminars		Legacy Healthcare Financial Services, LLC	100.00%	0			17
18	V	26 Insurance Expense		Legacy Healthcare Financial Services, LLC	100.00%	644		644	18
19	V	27 Employee Benefits - Mgmt Alloc		Legacy Healthcare Financial Services, LLC	100.00%	32,749		32,749	19
20	V	30 Depreciation Expense		Legacy Healthcare Financial Services, LLC	100.00%	1,046		1,046	20
21	V	32 Interest Expense		Legacy Healthcare Financial Services, LLC	100.00%	4		4	21
22	V	33 Real Estate Taxes		Legacy Healthcare Financial Services, LLC	100.00%	0			22
23	V	34 Rent Expense		Legacy Healthcare Financial Services, LLC	100.00%	11,186		11,186	23
24	V	35 Equipment Rental		Legacy Healthcare Financial Services, LLC	100.00%	0			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		\$			\$ 167,181	\$ *	167,181	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Repairs & Maintenance	\$	Legacy Real Properties, LLC	100.00%	\$	\$	15
16	V	21 Office Expense		Legacy Real Properties, LLC	100.00%			16
17	V	30 Depreciation		Legacy Real Properties, LLC	100.00%	2,104	2,104	17
18	V	32 Interest		Legacy Real Properties, LLC	100.00%	3,813	3,813	18
19	V	33 Real Estate Taxes		Legacy Real Properties, LLC	100.00%	3,710	3,710	19
20	V	34 Rent		Legacy Real Properties, LLC	100.00%			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		\$			\$ 9,627	\$ * 9,627	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	10 RN Salary	\$	Progressive Healthcare Consulting	100.00%	\$ 10,620	\$	10,620	15
16	V	12 Clergy Salary		Progressive Healthcare Consulting	100.00%	2,197		2,197	16
17	V	17 Administrator		Progressive Healthcare Consulting	100.00%	22,406		22,406	17
18	V	19 Professional Fees		Progressive Healthcare Consulting	100.00%	146		146	18
19	V	20 Fees and Subscriptions		Progressive Healthcare Consulting	100.00%				19
20	V	21 Clerical & General		Progressive Healthcare Consulting	100.00%	248		248	20
21	V	15 Emp. Ben - Nursing		Progressive Healthcare Consulting	100.00%	1,438		1,438	21
22	V	35 Auto Lease		Progressive Healthcare Consulting	100.00%	120		120	22
23	V	17 Administrator		Progressive Healthcare Consulting	100.00%	4,686		4,686	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		\$			\$ 41,861	\$ *	41,861	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Professional Fees	\$	Astoria Real Properties, LLC	100.00%	\$ 11,733	\$	11,733	15
16	V	19 Legal Fees		Astoria Real Properties, LLC	100.00%	3,558		3,558	16
17	V	20 Dues and Subscriptions		Astoria Real Properties, LLC	100.00%	250		250	17
18	V	21 Bank Service Charge		Astoria Real Properties, LLC	100.00%	13		13	18
19	V	30 Depreciation		Astoria Real Properties, LLC	100.00%	143,621		143,621	19
20	V	32 Interest	2,187	Astoria Real Properties, LLC	100.00%	258,502		256,315	20
21	V	32 Loan Fees		Astoria Real Properties, LLC	100.00%	5,990		5,990	21
22	V	33 Real Estate Tax		Astoria Real Properties, LLC	100.00%	111,335		111,335	22
23	V	34 Rent Expense	443,421	Astoria Real Properties, LLC	100.00%			(443,421)	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		\$ 445,608			\$ 535,002	\$ *	89,394	39

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

Facility Name & ID Number

Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	Chaim Rajchenbach		Grove Lincoln Park Living & Rehab Ctr.	Chicago	Legacy Healthcare	Skokie	Management Co.	1
2	Menachem Shabat		Pine Acres Rehab & Living Center	Dekalb	Financial Svcs, LLC			2
3	Jack Rajchenbach		Astoria Place Living & Rehab	Chicago				3
4	Ronald Shabat		The Grove of Evanston	Evanston	Legacy Real	Skokie	Real Estate	4
5	Menachem Berger		Grove At Skokie Living & Rehab Center	Chicago	Properties, LLC			5
6	Jake Weiss		Elmbrook Nursing	Elmbrook				6
7	The Rajchenbach Family Trust		The Grove of LaGrange Park	LaGrange Park	Grove Healthcare	Skokie	Real Estate	7
8	The Robert Hartman Family Trust		Lakefront Nursing & Rehab Center	Chicago	Properties, LLC			8
9			Bridgeview Health Care Center	Bridgeview				9
10			The Carlton at the Lake	Chicago	Shabat &	Chicago	Management Co.	10
11			Clark Manor Convalescent Center	Chicago	Associates, LLC			11
12			Springfield Terrace	Springfield				12
13			Tower Hill Healthcare Center	South Elgin	JLR Management	Chicago	Management Co.	13
14			Glenview Terrace Nursing Center	Glenview				14
15			The Imperial Grove Pavilion	Chicago				15
16			The Arc of Jacksonville, Ltd.	Jacksonville				16
17			Peterson Park Health Care Center	Chicago				17
18			Embassy Health Care Center	Wilmington				18
19			Whitehall North	Deerfield				19
20			Harmony Nursing & Rehab Center	Chicago				20
21			Florence Nursing Home	Marengo				21
22			The Fountain's	Marion				22
23			Friendship Care Center - Herrin	Herrin				23
24			City Care Center of Cobden	Combden				24
25			Ridgeway Manor	Ridgeway				25
26			Sheridan Health Care Center	Zion				26
27			Oak Grove Rehab & Skilled Care	Carbondale				27
28								28
29								29
30								30

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	See Attached	See Att.	See Att.	Mgmt. Salary	\$ 24,000	17(7)	1
2	Menachem Shabat	Owner	Administrative	29.00	See Attached	See Att.	See Att.	Mgmt. Salary	24,000	17(7)	2
3	Jamie Dlatt	Owner	Administrative	5.00	See Attached	See Att.	See Att.	Salary	95,635	17(1)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 143,635		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 Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending: 12/31/12

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	2	Dietary	Patient Days	716,018	13	\$ 270	\$ 60,024	\$ 23	1	
2	3	Housekeeping Salaries	Patient Days	716,018	13	11,779	60,024	987	2	
3	3	Housekeeping Supplies	Patient Days	716,018	13	318	60,024	27	3	
4	5	Utilities	Patient Days	716,018	13	17,526	60,024	1,469	4	
5	6	Repairs & Maintenance	Patient Days	716,018	13	28,596	60,024	2,397	5	
6	10	Nursing Salary	Patient Days	716,018	13		60,024	0	6	
7	17	Administrative Salary - Mgmt All	Hours	100	12	400,000	400,000	12	48,000	7
8	19	Other Professional Fees	Patient Days	716,018	13	26,219	60,024	2,198	8	
9	19	Legal Fees	Patient Days	716,018	13	17,158	60,024	1,438	9	
10	19	Data Processing	Patient Days	716,018	13	23,653	60,024	1,983	10	
11	20	Dues, Licenses, & Fees	Patient Days	716,018	13	625	60,024	52	11	
12	21	Office Supplies	Patient Days	716,018	13	116,015	60,024	9,726	12	
13	21	Clerical Salaries	Patient Days	716,018	13	1,447,779	60,024	121,368	13	
14	24	Travel	Patient Days	716,018	13	2,200	60,024	184	14	
15	25	Education & Seminars	Patient Days	716,018	13		60,024	0	15	
16	26	Insurance Expense	Patient Days	716,018	13	7,687	60,024	644	16	
17	27	Employee Benefits - Mgmt Alloc	Patient Days	716,018	13	228,907	60,024	19,189	17	
18	27	Employee Benefits - Mgmt Alloc	Patient Days	100	12	113,000	12	13,560	18	
19	30	Depreciation Expense	Bed Days Available	716,018	13	12,480	60,024	1,046	19	
20	32	Amortization Expense	Patient Days	716,018	13	51	60,024	4	20	
21	33	Real Estate Taxes	Patient Days	716,018	13		60,024	0	21	
22	34	Rent Expense	Patient Days	716,018	13	133,442	60,024	11,186	22	
23									23	
24									24	
25	TOTALS					\$ 2,587,705	\$ 1,859,558	\$ 235,481	25	

Facility Name & ID Number Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending: 12/31/12

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 Progressive Healthcare Consulting
 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	10	RN Salary	Patient Days	498,858	10	\$ 88,262	\$ 88,262	60,024	\$ 10,620	1
2	12	Clergy Salary	Patient Days	498,858	10	18,263	18,263	60,024	2,197	2
3	17	Administrator	Patient Days	498,858	10	186,212	186,212	60,024	22,406	3
4	19	Professional Fees	Patient Days	498,858	10	1,215		60,024	146	4
5	20	Fees and Subscriptions	Patient Days	498,858	10			60,024		5
6	21	Clerical & General	Patient Days	498,858	10	2,058		60,024	248	6
7	15	Emp. Ben - Nursing	Patient Days	498,858	10	11,955		60,024	1,438	7
8	35	Auto Lease	Patient Days	498,858	10	999		60,024	120	8
9	17	Administrator	Hours Worked	40	9	38,969	38,969	5	4,686	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					\$ 347,933	\$ 331,706		\$ 41,861	25

Facility Name & ID Number

Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	Name of Lender	2		3	4	5	6		7	8	9	10						
			Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
			YES	NO											Original	Balance			
		A. Directly Facility Related																	
		Long-Term																	
1		The Private Bank		X	Back up CD	\$1,008.33	03/03/10	\$ 500,000	\$ 500,000	02/02/11	0.0220	\$ 14,938	1						
2		The Private Bank		X	Mortgage		8/30/12	12,600,000	12,600,000		Varies	243,564	2						
3													3						
4													4						
5													5						
		Working Capital																	
6		The Private Bank		X	Line of Credit	\$1,418.96	03/03/10		320,000		0.0600	32,340	6						
7													7						
8													8						
9		TOTAL Facility Related				\$2,427.29		\$ 13,100,000	\$ 13,420,000			\$ 290,842	9						
		B. Non-Facility Related*																	
10												9,807	10						
11												(2,463)	11						
12													12						
13													13						
14		TOTAL Non-Facility Related						\$	\$			\$ 7,344	14						
15		TOTALS (line 9+line14)						\$ 13,100,000	\$ 13,420,000			\$ 298,186	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Astoria Place Living & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050799

CONTACT PERSON REGARDING THIS REPORT Michael Navarro

TELEPHONE (847) 679-9797 FAX #: (773) 973-1904

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>13-01-107-030-0000</u>	<u>2818 W Devon Avenue</u>	\$ <u>176,747.73</u>	\$ <u>176,747.73</u>
2. <u>10-35-104-076-0000</u>	<u>7040 Ridgeway Avenue</u>	\$ <u>42,154.05</u>	\$ <u>3,710.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>218,901.78</u></u>	\$ <u><u>180,457.73</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 Astoria Place Living & Rehab

0050799 Report Period Beginning:

01/01/12 Ending:

12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,536 B. General Construction Type: Exterior Brick Frame Wood 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).

N/A

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility use</u>		<u>2012</u>	<u>\$ 559,576</u>	1
2	<u>Allocated from Legacy Real Properties</u>			<u>6,858</u>	2
3	TOTALS			\$ 566,434	3

Facility Name & ID Number Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	Allocation of Purchase Price	2012	1974	\$ 10,156,976	\$	40	\$ 84,999	\$ 84,999	\$ 84,999	4
5	Allocated from Legacy Real Properties			53,137			2,104	2,104	6,199	5
6										6
7										7
8										8
	Improvement Type**									
9	Door System and Locks		2010	6,590		10	659	659	1,646	9
10	Roofing		2010	10,125		10	1,013	1,013	2,531	10
11	Landscape Irrigation System		2010	6,500		10	650	650	1,625	11
12	Resident Room Built-in Furniture		2010	84,920		15	5,661	5,661	14,154	12
13	Office Furniture		2010	6,071		15	405	405	1,011	13
14	Carpeting		2010	15,513		5	3,103	3,103	7,756	14
15	Fire Alarm System		2010	19,877		10	1,988	1,988	4,970	15
16	Electrical		2010	17,930		20	896	896	2,240	16
17	Admin Bathroom		2010	8,450		20	422	422	1,055	17
18	Millwork		2010	59,488		15	3,966	3,966	9,915	18
19	Painting and drywall		2010	16,878		5	3,376	3,376	8,440	19
20	Waterfountain		2010	1,275		10	128	128	320	20
21	Improvements		2010	26,520		20	1,326	1,326	3,315	21
22	Therapy Room Remodel		2010	10,375		20	519	519	1,296	22
23	Plumbing		2010	23,585		20	1,179	1,179	2,949	23
24	Tile and Installation		2010	40,616		10	4,062	4,062	10,155	24
25	Grease Trap		2010	14,150		10	1,415	1,415	3,539	25
26	Phone System		2010	7,000		10	700	700	1,750	26
27	Elevator		2010	3,874		20	194	194	485	27
28	Windows		2010	209,850		20	10,493	10,493	26,231	28
29	1st Floor Rehab		2010	111,411		20	5,571	5,571	13,926	29
30	Satellite		2010	12,500		10	1,250	1,250	3,125	30
31	PT Room		2010	13,247		10	1,325	1,325	3,311	31
32	Window Drapes		2010	31,707		5	6,341	6,341	15,854	32
33	Resident Room & Rehab		2010	56,575		20	2,828	2,828	7,070	33
34	Electronic		2010	16,265		20	813	813	2,034	34
35	Family Dining		2010	7,000		20	350	350	875	35
36	Rehab Bathrooms		2010	7,808		10	781	781	1,951	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 Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Wall covering	2010	\$ 14,943	\$	5	\$ 2,988	\$ 2,988	\$ 7,470	37
38	Signs	2010	24,203		10	2,420	2,420	6,050	38
39	Light Fixtures	2010	7,475		10	748	748	1,870	39
40	Window Guards	2010	3,800		20	190	190	475	40
41	New Fence	2010	23,922		15	1,595	1,595	3,986	41
42	Library	2010	36,204		20	1,810	1,810	4,525	42
43	Tuckpointing	2010	7,315		20	365	365	914	43
44	Architectural Design	2010	1,237		10	123	123	309	44
45	Nurses Station	2010	14,000		15	933	933	2,334	45
46	New Fire Pump	2010	4,236		20	212	212	530	46
47	Entrance Rehab (doors, automatic entrance, sconces and tile)	2010	37,684		10	3,768	3,768	9,420	47
48	2nd Floor Rehab (hand rails, carpeting)	2010	17,171		20	858	858	2,145	48
49	Parking Lot	2010	5,491		10	549	549	1,374	49
50	Landscaping	2010	28,850		10	2,885	2,885	7,214	50
51	Fire Pump Repairs	2011	2,965		20	148	148	222	51
52	2nd Floor Corridor Rehab	2011	24,879		20	1,244	1,244	1,866	52
53	2 New Elevators	2011	6,781		20	339	339	509	53
54	Plumbing Maintenance	2011	3,590		20	180	180	270	54
55	Dayroom - Roller Shades, Dining Room - Table Cloths	2011	4,281		5	856	856	1,284	55
56	Handrail End Caps, Rollershades, Elevator Floor (Removed Old, I	2011	10,790		5	2,158	2,158	3,237	56
57	Location and Room Signs	2011	5,927		10	593	593	889	57
58	Location and Room Signs	2011	6,082		10	608	608	912	58
59	Rehab Room Renovation	2011	10,000		20	500	500	750	59
60	Back-Up Generator Upkeep	2011	3,100		20	155	155	233	60
61	Rehab Room Renovation (#2)	2011	19,350		20	968	968	1,452	61
62	Rehab Room Renovation (#3)	2011	9,400		20	470	470	705	62
63	Elevator Maintenance	2011	2,930		20	147	147	220	63
64									64
65	Sprinkler upgrade	2012	10,888		20	272	272	272	65
66	Railing bars for existing stairways	2012	6,900		20	173	173	173	66
67	Relocate doors	2012	3,530		20	88	88	88	67
68	Fire dampers	2012	22,351		20	559	559	559	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 11,436,487	\$		\$ 177,418	\$ 177,418	\$ 306,983	70

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 11,436,487	\$		\$ 177,418	\$ 177,418	\$ 306,983	1
2	Electrical work	2012	5,709		20	143	143	143	2
3	Sign	2012	11,547		10	577	577	577	3
4	Electrical	2012	5,270		20	132	132	132	4
5	Design fees	2012	4,781		5	478	478	478	5
6									6
7									7
8	Book depreciation			89,949			(89,949)		8
9									9
10	Allocated from Legacy Real Properties	2009	30,176			244	244	4,149	10
11	Allocated from Legacy Real Properties	2010	9,176			74	74	918	11
12	Allocated from Legacy Real Properties	2011	13,042			105	105	1,304	12
13	Allocated from Legacy Real Properties								13
14	Allocated from Legacy Healthcare Financial Services	2012	2,390			182	182	120	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)		\$ 11,518,579	\$ 89,949		\$ 179,353	\$ 89,404	\$ 314,804	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 194,601	\$ 39,511	\$ 38,491	\$ (1,020)	3-7 yrs	\$ 93,111	71
72	Current Year Purchases	949,776	10,326	65,666	55,340	5 yrs	65,666	72
73	Fully Depreciated Assets							73
74	See Schedule 13A	18,378		1,559	1,559	7	4,798	74
75	TOTALS	\$ 1,162,755	\$ 49,837	\$ 105,716	\$ 55,879		\$ 163,575	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 13,247,768	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 139,786	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 285,069	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 145,283	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 478,379	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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.

Astoria Place Living & Rehab Center
0050799
12/31/2012

Schedule 13A

Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Component Life	Accumulated Depreciation
1 Allocation from LHFS, Inc	4,541		864		7	966
2 Allocated from Legacy Real Properties	13,837		695		7	3,832
Totals	18,378	-	1,559	-		4,798

Facility Name & ID Number Astoria Place Living & Rehab # 0050799 Report Period Beginning: 01/01/12 Ending: 12/31/12
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8			
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service			Units	Cost							
1	Licensed Occupational Therapist	39(3)	hrs	\$	3,718	\$	267,721	\$	3,718	\$	267,721	1		
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,435		103,284		1,435		103,284	2		
3	Licensed Recreational Therapist		hrs									3		
4	Licensed Physical Therapist	39(3)	hrs		5,717		411,650		5,717		411,650	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 prescripts					274,203			274,203	9		
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10		
11	Academic Education		hrs									11		
12	Other (specify): <u>Respiratory Therapy</u>		94		2,805				94		2,805	12		
13	Other (specify):											13		
14	TOTAL			\$	2,805	10,870	\$	782,655	\$	274,203	10,964	\$	1,059,663	14

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

Facility Name & ID Number Astoria Place Living & Rehab# 0050799Report Period Beginning: 01/01/12

Ending:

12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/12

(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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>328,191</u>)	3,286,803	3,286,803	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	133,223	133,223	6
7	Other Prepaid Expenses	94,126	141,868	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Sch17A</u>	177,297	177,297	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,691,449	\$ 3,739,191	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		566,434	13
14	Buildings, at Historical Cost		10,210,113	14
15	Leasehold Improvements, at Historical Cost	1,249,262	1,308,466	15
16	Equipment, at Historical Cost	286,555	1,162,755	16
17	Accumulated Depreciation (book methods)	(321,505)	(478,379)	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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,214,312	\$ 12,769,389	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,905,761	\$ 16,508,580	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 831,396	\$ 670,052	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	481,246	481,246	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		111,335	32
33	Accrued Interest Payable		52,500	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Sch17A</u>	288,555	(146,476)	36
37	<u>See Sch17A</u>	2,189,751	2,189,751	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,790,948	\$ 3,358,408	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	320,000	820,000	39
40	Mortgage Payable		12,600,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 320,000	\$ 13,420,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,110,948	\$ 16,778,408	46
47	TOTAL EQUITY(page 18, line 24)	\$ 794,813	\$ (269,828)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,905,761	\$ 16,508,580	48

*(See instructions.)

Astoria Place Living & Rehab Center
0050799
12/31/2012

Schedule 17A

	<u>Operating</u>	<u>After Consolidation</u>
Line 9		
Security Deposits	2,587	2,587
Due to Medicare	139,981	139,981
IL B L F	44,526	44,526
State Unemp Tax	(12,608)	(12,608)
Due to Others	1,562	1,562
Due T/F Leg Charity	1,249	1,249
Total to L 9	<u>177,297</u>	<u>177,297</u>

Line 36		
Trust Clearing Account	7,770	7,770
Refund-Transfer	14,145	14,145
State Assessment Fee	69,222	69,222
Accrued Management Fee	155,730	155,730
Federal UC Tax	(1,756)	(1,756)
Accrued FICA	25,589	25,589
FICA Withheld	10,411	10,411
Federal Withhold Tax	15,430	15,430
Due To/From LP	995	995
Due To/From Related	(10,187)	(445,218)
Due To/From GHCP	1,206	1,206
Total to L 36	<u>288,555</u>	<u>(146,476)</u>

Line 37		
AHCP	435,031	435,031
HDSI Retainer	1,754,720	1,754,720
Total to L 37	<u>2,189,751</u>	<u>2,189,751</u>

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,173,919	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(1,348,919)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (175,000)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	969,813	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)	\$ 969,813	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)	\$ 794,813	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 9,908,489	1
2	Discounts and Allowances for all Levels	(103,482)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,805,007	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,702,850	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,702,850	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	243,546	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	27,790	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 271,336	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	(276)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ (276)	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)		29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,778,917	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,475,341	31
32	Health Care	3,645,719	32
33	General Administration	2,513,363	33
B. Capital Expense			
34	Ownership	1,327,342	34
C. Ancillary Expense			
35	Special Cost Centers	1,589,503	35
36	Provider Participation Fee	257,836	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,809,104	40
41	Income before Income Taxes (line 30 minus line 40)**	969,813	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 969,813	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,405,587	44
45	Private Pay - Net Inpatient Revenue	1,105,476	45
46	Medicare - Net Inpatient Revenue	2,293,944	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,805,007	49

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

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

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

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

^ - LLC members are cash basis tax payers.

Facility Name & ID Number Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	2,164	2,207	\$ 104,253	\$ 47.24	1
2	Assistant Director of Nursing	1,643	1,677	66,850	39.86	2
3	Registered Nurses	27,651	31,568	942,221	29.85	3
4	Licensed Practical Nurses	26,744	27,923	705,853	25.28	4
5	CNAs & Orderlies	82,920	90,099	1,029,112	11.42	5
6	CNA Trainees					6
7	Licensed Therapist	94	94	2,805	29.84	7
8	Rehab/Therapy Aides	6,607	7,427	119,135	16.04	8
9	Activity Director	1,850	1,971	30,756	15.60	9
10	Activity Assistants	5,997	6,382	92,145	14.44	10
11	Social Service Workers	4,928	5,169	109,577	21.20	11
12	Dietician					12
13	Food Service Supervisor	6,629	6,913	66,480	9.62	13
14	Head Cook	1,893	2,155	29,063	13.49	14
15	Cook Helpers/Assistants	19,071	20,524	223,189	10.87	15
16	Dishwashers					16
17	Maintenance Workers	4,215	4,520	71,845	15.89	17
18	Housekeepers	16,052	17,444	188,894	10.83	18
19	Laundry	4,824	5,235	62,082	11.86	19
20	Administrator	3,992	4,126	182,894	44.33	20
21	Assistant Administrator	2,381	2,523	63,336	25.10	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,802	11,187	118,014	10.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,633	2,796	49,547	17.72	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	233,090	251,940	\$ 4,258,051 *	\$ 16.90	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	374	\$ 17,880	1(3)	35
36	Medical Director	Monthly	84,600	9(3)	36
37	Medical Records Consultant	8	4,512		37
38	Nurse Consultant	1,170	27,000	10(3)	38
39	Pharmacist Consultant	Monthly	9,250	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,122	11(3)	44
45	Social Service Consultant	94	5,959	12(3)	45
46	Other(specify) <u>Purchasing Consular</u>	154	16,925	10(7)	46
47	<u>MDS Consultant</u>	Monthly	48,000	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	1,800	\$ 217,248		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	63	1,944	10(3)	52
53	TOTAL (lines 50 - 52)	63	\$ 1,944		53

Facility Name & ID Number Astoria Place Living & Rehab

0050799

Report Period Beginning: 01/01/12

Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Mordechai Polstein	Administrator	0	\$ 16,345	Workers' Compensation Insurance	\$ 143,378	IDPH License Fee	\$ 455	
Jamie Dlatt	Administrator	5	95,635	Unemployment Compensation Insurance	135,760	Advertising: Employee Recruitment	100	
John Marc Sianghio	Administrator	0	79,731	FICA Taxes	326,955	Health Care Worker Background Check		
Aaron Cohen	Asst. Admin	0	49,657	Employee Health Insurance	188,840	(Indicate # of checks performed <u>400</u>)	4,805	
Yair Zuckerman	Asst. Admin	0	4,862	Employee Meals		Patient Background Checks <u>341</u>	4,090	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Fees	395	
				Employee Physicals	6,630	IL Council on Long Term Care Dues	15,990	
				Union Pension	30,994	Allocation from Astoria Real Prop.	250	
				Uniforms	17,448	Allocation from Legacy Healthcare	52	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 246,230					
B. Administrative - Other								
Description			Amount					
Management Fees			\$ 688,077					
Eliminated on Sch V Col 7								
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 688,077					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
E Health Data Solutions	Data Processing		\$ 1,477	N/A			Out-of-State Travel	\$
Health Data System, Inc	Data Processing		11,418					
Comcast Cable	Data Processing		1,282				In-State Travel	
LTC Solutions	Data Processing		3,200					
Ivans Inc.	Data Processing		214					
Singer Networks LLC.	Data Processing		8,272					
American Express	Data Processing		3,406					
Tiktek IT Solutions	Data Processing		1,825				Seminar Expense	1,815
McGladrey LLP	Accounting Fees		29,869				Allocation from Legacy Healthcare	184
Frost Ruttenberg & Rothblatt PC	Accounting Fees		1,044					
Legacy FR&R	Accounting Fees		1,275				Entertainment Expense	()
See Sch 21C	Various		96,130				(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 159,412				TOTAL	\$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Schedule 21C - Other Professional Fees

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Meyer Magence	Legal	5,375
Skidelsky & Associates	Legal	185
Stone McGuire & Siegal	Legal	6,116
Much Shelist	Legal	2,749
Sheryl E Fuhr & Associates	Legal	5,013
Polsinelli Shughart PC	Legal	1,132
Scott & Krause	Legal	3,440
Ashman & Stein	Legal	1,131
Korey Cotter Heather & Richardso	Legal	10,038
Sandra L. Thiel	Legal	2,725
Legacy Reimb Expenses	Legal	3,455
December 2012 Accruals	Legal	5,908
SAS Architects & Planners	Architecture Services	1,226
Rabbi Mel Lifscics	Religious	7,000
ITT Source tech	Dietary	1,095
Pioneer	Data Processing	2,150
Patrick M Gzehoviak	Data Processing	276
Personnel Planners	Unemployment consultant	1,756
Record payment to A. Ojomo	JE	600
Paymed LLC	Medicare B Billing	7,316
Petty Cash	Petty cash	76
Singer Networks	IT Support	2,450
Legacy HC Reim Expenses	JE	651
ML Enterprises	Purchasing	4,550
Collaborative Healthcare	Purchasing	175
Internal Medicine Affiliates	Medical Services	4,400
Alex Orthopedics LLC	Medical Services	2,000
Journal Entrys	Data Processing	5,800
Journal Entrys	Data Processing	7,342
To page 21C		<u>96,130</u>
Total per P3 L19 C3		<u>159,412</u>

Less: Non-Allowable Legal	(2,263)
Legacy Healthcare Allocation	5,619
Astoria Real Property Allocation	15,291
Progressive Healthcare Allocation	146
Medical Consultant Reclass	<u>(16,925)</u>
Agrees w/ P3 L19 C8	<u><u>161,281</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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3									N/A			
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Astoria Place Living & Rehab

0050799

Report Period Beginning:

01/01/12

Ending:

12/31/12

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. ILCLTC: \$15,990
- (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. \$ 49,911 Line 10(2)
- (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. \$ 257,836
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.