



Facility Name & ID Number Franklin Grove Lvg & Rehab

# 0051599 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	70	Skilled (SNF)	70	25,550	1
2		Skilled Pediatric (SNF/PED)			2
3	51	Intermediate (ICF)	51	18,615	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	121	44,165	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	2,920	1,233	2,865	7,018	8
9	SNF/PED					9
10	ICF	14,185	15,395	0	29,580	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,105	16,628	2,865	36,598	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.87%

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 9/1/11

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

YES  Date 9/1/11 NO

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

YES  NO  If YES, enter number of beds certified 70 and days of care provided 2,865

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name &amp; ID Number

Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	286,433	19,550	6,791	312,774		312,774		312,774		1
2	Food Purchase		289,383		289,383		289,383	(6,099)	283,284		2
3	Housekeeping	228,932	76,288		305,220		305,220	77	305,297		3
4	Laundry	115,045	14,371		129,416		129,416		129,416		4
5	Heat and Other Utilities			136,418	136,418		136,418	1,016	137,434		5
6	Maintenance	122,209	65,983	9,718	197,910		197,910	2,865	200,775		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	752,619	465,575	152,927	1,371,121		1,371,121	(2,141)	1,368,980		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			9,300	9,300		9,300		9,300		9
10	Nursing and Medical Records	2,019,574	81,963	12,144	2,113,681		2,113,681	(2,199)	2,111,482		10
10a	Therapy										10a
11	Activities	98,108	2,651		100,759		100,759		100,759		11
12	Social Services	76,558			76,558		76,558		76,558		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,194,240	84,614	21,444	2,300,298		2,300,298	(2,199)	2,298,099		16
	<b>C. General Administration</b>										
17	Administrative	141,437		201,054	342,491		342,491	(113,335)	229,156		17
18	Directors Fees										18
19	Professional Services			38,724	38,724		38,724	(14,851)	23,873		19
20	Dues, Fees, Subscriptions & Promotions			22,988	22,988		22,988	(1,873)	21,115		20
21	Clerical & General Office Expenses	326,269		56,128	382,397		382,397	41,061	423,458		21
22	Employee Benefits & Payroll Taxes			494,278	494,278		494,278	7,613	501,891		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,175	6,175		6,175	300	6,475		24
25	Other Admin. Staff Transportation			32,197	32,197		32,197	(8,486)	23,711		25
26	Insurance-Prop.Liab.Malpractice			109,009	109,009		109,009	520	109,529		26
27	Other (specify):* <b>Mgmt Alloc of Benefi</b>							12,291	12,291		27
28	<b>TOTAL General Administration</b>	467,706		960,553	1,428,259		1,428,259	(76,760)	1,351,499		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,414,565	550,189	1,134,924	5,099,678		5,099,678	(81,100)	5,018,578		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	
	<b>D. Ownership</b>											
30	Depreciation			32,990	32,990	32,990	102,608	135,598				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,316	8,316	8,316	(8,011)	305				32
33	Real Estate Taxes						43,768	43,768				33
34	Rent-Facility & Grounds			627,628	627,628	627,628	(627,628)					34
35	Rent-Equipment & Vehicles						899	899				35
36	Other (specify):* Insurance - MIP						4,143	4,143				36
37	<b>TOTAL Ownership</b>			668,934	668,934	668,934	(484,221)	184,713				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		61,864	411,041	472,905	472,905		472,905				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			271,068	271,068	271,068		271,068				42
43	Other (specify):* Non-Allowable Co			58,042	58,042	58,042	(58,042)					43
44	<b>TOTAL Special Cost Centers</b>		61,864	740,151	802,015	802,015	(58,042)	743,973				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,414,565	612,053	2,544,009	6,570,627	6,570,627	(623,363)	5,947,264				45

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

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		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				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(155,043)	30		9
10	Interest and Other Investment Income	(753,793)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,110)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,240)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(15,816)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,778)	43		24
25	Fund Raising, Advertising and Promotional	(2,116)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(397)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(7,217)	43		28
29	Other-Attach Schedule See Page 5A	(83,655)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,028,165)</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)	404,802		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 404,802</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	<b>\$ (623,363)</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>

Franklin Grove Lvg & Rehab

ID# 0051599

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Lab Expense Med A	\$ (5,599)	43	1
2	X Ray Expense Med A	(3,235)	43	2
3	Miscellaneous Income Offset	(1,123)	21	3
4	Non Allowable Management Fees	(45,933)	17	4
5	Non Allowable Chamber of Commerce	(175)	20	5
6	Managed Care Costs	(29,350)	43	6
7	Reclass Repairs & Maintenance	2,410	6	7
8	To disallow related party rent	12,216	34	8
9	Nonallowable Other Admin Staff Transportation	(9,928)	25	9
10	Nonallowable Lobbying	(2,128)	20	10
11	To adjust real estat taxes	(810)	33	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>		(83,655)	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
See PG6-Supp		See PG6-Supp		See PG6-Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  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	20 Fees, Subscriptions & Promotions	\$	FOM Property LLC	100.00%	\$ 250	\$	250	1
2	V	26 Insurance		FOM Property LLC	100.00%	4,143		4,143	2
3	V	30 Depreciation		FOM Property LLC	100.00%	254,919		254,919	3
4	V	32 Interest	556	FOM Property LLC	100.00%	746,033		745,477	4
5	V	32 Amortization		FOM Property LLC	100.00%	305		305	5
6	V	33 Real Estate Taxes		FOM Property LLC	100.00%	42,300		42,300	6
7	V	34 Rent Facility and Ground	639,844	FOM Property LLC	100.00%			(639,844)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total		\$ 640,400			\$ 1,047,950	\$ *	407,550	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	2 Food	\$	SW Financial Services Company	100.00%	\$ 214	\$	214	15
16	V	3 Housekeeping		SW Financial Services Company	100.00%	77		77	16
17	V	5 Utilities		SW Financial Services Company	100.00%	1,016		1,016	17
18	V	6 Maintenance		SW Financial Services Company	100.00%	455		455	18
19	V	17 Administrative	75,054	SW Financial Services Company	100.00%	7,652		(67,402)	19
20	V	19 Professional Services		SW Financial Services Company	100.00%	965		965	20
21	V	20 Dues, Fees, Subs. & Promotions		SW Financial Services Company	100.00%	180		180	21
22	V	21 Clerical & General Office Expenses		SW Financial Services Company	100.00%	42,184		42,184	22
23	V	24 Travel & Seminar		SW Financial Services Company	100.00%	300		300	23
24	V	25 Other Admin. Staff Transportation		SW Financial Services Company	100.00%	1,442		1,442	24
25	V	26 Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100.00%	520		520	25
26	V	27 Other		SW Financial Services Company	100.00%	12,291		12,291	26
27	V	30 Depreciation		SW Financial Services Company	100.00%	2,732		2,732	27
28	V	33 Real Estate Taxes		SW Financial Services Company	100.00%	2,278		2,278	28
29	V	35 Rent - Equipment & Vehicles		SW Financial Services Company	100.00%	899		899	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>		\$ 75,054			\$ 73,205	\$ *	(1,849)	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	2 Food	\$ 15,393	S & E Medical Supply Co.	100.00%	\$ 16,693	\$ 1,300	15
16	V	10 Medical Supplies	3,769	S & E Medical Supply Co.	100.00%	1,570	(2,199)	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		\$ 19,162			\$ 18,263	\$ * (899)	39

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

Facility Name &amp; ID Number

Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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	Moshe Herman	57.30%	Cahokia Nursing and Rehab	Cahokia	Prairie Crossing	Shabbona	Supportive Living	1
2	Stuart Milstein	4.90%	Caseyville Nursing and Rehab	Caseyville	Assisted Living		Facility	2
3	Ari Milstein	4.90%	Green Acres Healthcare & Rehab Center LLC	Amboy	SW Financial	Skokie	Bookkeeping/	3
4	Elana Minkove	4.90%			Services Co.		Management Comp	4
5	Amanda Bachrach	4.40%	Franklin Grove Living & Rehabilitation, LLC	Franklin Grove	S&E Medical Supply	Skokie	Medical Supplies	5
6	Yedida Wolfe	4.40%	Oregon Living & Rehabilitation, LLC	Oregon				6
7	James Wolfe	4.40%	Prairie Crossing Living & Rehab Center, LLC	Shabbona				7
8	Neil Wolfe	4.40%						8
9	Richard Wolfe	4.40%						9
10	Robin Krystal	4.00%	Beauvais Manor Healthcare and Rehab	St. Louis, MO				10
11	David Zuckerman	2.00%	Hillside Manor Healthcare and Rehab	St. Louis, MO	Groves Community	Independence, MO	Hospice	11
12			Rancho Manor Healthcare and Rehab	Florissant, MO	Hospice			12
13			Rosewood Health & Rehab	Independence, MO	Forest View Senior	Independence, MO	Independent	13
14			Seasons Care Center	Kansas City, MO	Residences		Living	14
15					White Oak Living	Independence, MO	Residential	15
16					Center		Care	16
17								17
18					Seasons Day Services	Kansas City, MO	Adult Day Care	18
19					Program LLC			19
20								20
21					Cahokia Building LLC	Cahokia	Real Estae	21
22					Caseyville Property LI	Caseyville	Real Estate	22
23					Green Acres Property	Amboy	Real Estate	23
24								24
25								25
26					FOM Property LLC	Franklin Grove	Real Estate	26
27					Oregon Associates	Oregon	Real Estate	27
28					Shabbona Building	Shabbona	Real Estate	28
29					Associates LLC			29
30								30

Facility Name & ID Number

Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2					Beauvais Manor	St. Louis, MO	Real Estate	2
3					Property LLC			3
4								4
5					Hillside Manor	St. Louis, MO	Real Estate	5
6					Real Estate &			6
7					Development			7
8								8
9					Rancho Manor	Florissant, MO	Real Estate	9
10					Property, LLC			10
11								11
12					The Groves &	Independence, MO	Real Estate	12
13					Rest Haven			13
14					Property LLC			14
15								15
16					Seasons Property LLC	Kansas City, MO	Real Estate	16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Franklin Grove Lvg & Rehab # 0051599 Report Period Beginning: 01/01/13 Ending: 12/31/13

## 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	Moshe Herman	Owner	Administrative	57.30	See SCH 7A	13.33	33.33	Salary	\$ 80,067	17,3 & 17,7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 80,067		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 Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending: 12/31/13

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 SW Financial Services Company  
 Street Address 7434 North Skokie Blvd  
 City / State / Zip Code Skokie, IL 60077  
 Phone Number (847) 982-2300  
 Fax Number (847) 982-2304

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	Food	Bed Days Available	633,958	12	\$ 3,076	\$ 44,165	\$ 214	1	
2	3	Housekeeping	Bed Days Available	633,958	12	1,102	44,165	77	2	
3	5	Utilities	Bed Days Available	633,958	12	14,583	44,165	1,016	3	
4	6	Maintenance	Bed Days Available	633,958	12	6,537	44,165	455	4	
5	19	Professional Services-Legal	Bed Days Available	633,958	12	2,469	44,165	172	5	
6	19	Professional Services-Other	Bed Days Available	633,958	12	11,379	44,165	793	6	
7	20	Dues, Fees, Subscriptions & Prom	Bed Days Available	633,958	12	2,583	44,165	180	7	
8	21	Clerical & General Office Expens	Bed Days Available	633,958	12	522,868	522,868	36,426	8	
9	21	Clerical & General Office Expens	Bed Days Available	633,958	12	82,658	44,165	5,758	9	
10	24	Travel & Seminar	Bed Days Available	633,958	12	4,312	44,165	300	10	
11	25	Other Admin. Staff Transportation	Bed Days Available	633,958	12	20,693	44,165	1,442	11	
12	26	Insurance-Prop, Liab & Malprac	Bed Days Available	633,958	12	7,467	44,165	520	12	
13	27	Other - Mgmt Allocation of Benef	Bed Days Available	633,958	12	176,429	44,165	12,291	13	
14	33	Real Estate Taxes	Bed Days Available	633,958	12	32,704	44,165	2,278	14	
15	35	Rent - Equipment & Vehicles	Bed Days Available	633,958	12	12,906	44,165	899	15	
16									16	
17	17	Administrative	Avg. Hours Worked	45	12	215,400	215,400	1	4,787	17
18	17	Administrative	Avg. Hours Worked	45	12	128,945	128,945	1	2,865	18
19	30	Depreciation	Direct Cost	39,214	12				2,732	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 1,246,111	\$ 867,213	\$ 73,205	25	

Facility Name & ID Number Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending: 12/31/13

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 S & E Medical Supply Co.  
 Street Address 3100 Commercial Avenue  
 City / State / Zip Code Northbrook, IL 60062  
 Phone Number (847) 982-9300  
 Fax Number ( )

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	Food	Direct Cost		\$	\$		\$ 16,693	1
2	10	Medical Supplies	Direct Cost					1,570	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 18,263	25

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

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

1	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	Lancaster Pollard Mortgage Company	X		Mortgage	\$37,669.35	12/1/13	\$ 4,971,254	\$ 4,971,254	12/1/43	0.0438	\$ 21,169	1					
2												2					
3												3					
4	AcctsPay with Seller										143	4					
5												5					
<b>Working Capital</b>																	
6	Sheldon Wolfe	X		Working Capital		9/1/11	250,000	100,000	8/31/14	0.0165	2,475	6					
7	Albert Milstein	X		Working Capital		9/1/11	250,000	100,000	8/31/14	0.0165	2,475	7					
8	See Schedule 9A			Working Capital	\$10,919.39		1,711,654	955,943			8,575	8					
9	<b>TOTAL Facility Related</b>				\$48,588.74		\$ 7,182,908	\$ 6,127,197			\$ 34,837	9					
<b>B. Non-Facility Related*</b>																	
10											719,512	10					
11											305	11					
12											(754,349)	12					
13												13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (34,532)	14					
15	<b>TOTALS (line 9+line14)</b>						\$ 7,182,908	\$ 6,127,197			\$ 305	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 4,143 Line # 36

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

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

	1	2		3	4	5	6		7	8	9	10
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	Working Capital											
6	Franklin Grove Associates	X		Working Capital	\$10,919.39	12/1/13	961,654	955,943	12/1/23	0.0650	5,209	6
7	MB Financial Bank		X	Working Capital	Interest Only	2/10/13	750,000	0	2/10/14	0.0425	3,366	7
8												8
9	TOTAL Facility Related				\$10,919.39		\$ 1,711,654	\$ 955,943			\$ 8,575	9

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

**B. Real Estate Taxes**

<p><b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b></p>			
1. Real Estate Tax accrual used on 2012 report.		\$ <b>41,880</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.)	2012	\$ <b>41,070</b>	2
3. Under or (over) accrual (line 2 minus line 1).		\$ <b>(810)</b>	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>42,300</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
	Allocated from Management Co.	2,278	
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>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ <b>43,768</b>	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2008	<u>54,449</u>	8
	2009	<u>54,450</u>	9
	2010	<u>16,711</u>	10
	2011	<u>40,660</u>	11
	2012	<u>41,070</u>	12
<b>2013 Tax accrual= 41,070 * 1.03 = 42,302</b>			
<b>FOR BHF USE ONLY</b>			
	13	FROM R. E. TAX STATEMENT FOR 2012 \$	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.**

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Franklin Grove Lvg & Rehab COUNTY Lee  
 FACILITY IDPH LICENSE NUMBER 0051599  
 CONTACT PERSON REGARDING THIS REPORT Moshe Herman  
 TELEPHONE (847) 982-2300 FAX #: (847) 982-2304

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

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>06-03-36-351-07</u>	<u>Long Term Care Property</u>	\$ <u>41,069.82</u>	\$ <u>41,069.82</u>
2. <u>10-28-412-049-0000</u>	<u>SW Financial Services Co. Allocation</u>	\$ <u>35,417.26</u>	\$ <u>2,278.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>76,487.08</u></u>	\$ <u><u>43,347.82</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C.    **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

**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 Franklin Grove Lvg & Rehab

# 0051599 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 38,868 B. General Construction Type: Exterior Brick Frame Concrete & Steel Number of Stories One

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>		<u>1991</u>	<u>\$ 36,205</u>	1
2					2
3	<b>TOTALS</b>			<b>\$ 36,205</b>	3

Facility Name &amp; ID Number Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	121	1991		\$ 1,334,101	\$	31.5	\$ 42,352	\$ 42,352	\$ 952,927	4
5										5
6	Mgmt. Alloc	1995		27,844		39	796	796	14,841	6
7										7
8										8
<b>Improvement Type**</b>										
9	Various	1991		6,392		20			6,392	9
10	Various	1992		29,415		20			29,415	10
11	Various	1993		47,511		20			47,511	11
12	Various	1994		17,652		20	883	883	17,414	12
13	Various	1995		10,809	272	20	540	268	10,054	13
14	Various	1997		55,791	1,159	20	2,790	1,631	47,758	14
15	Various	1998		87,964	2,200	20	4,398	2,198	65,328	15
16	Various	1999		24,113	538	20	1,206	668	17,406	16
17	Retroaire Chassis	2000		2,321		20	116	116	1,508	17
18	Water Main Line	2001		3,294	84	20	165	81	2,101	18
19	Walk In Freezer	2001		8,947		20	447	447	5,553	19
20	Wiring To Kitchen	2001		12,250		20	613	613	7,812	20
21	Kitchen Labor	2001		3,163		20	158	158	1,923	21
22	Kitchen Labor	2001		1,532		20	77	77	933	22
23	Carpeting	2002		16,211		5			16,211	23
24	Bathroom and Tub	2002		3,700		10			3,700	24
25	Bath	2002		7,972		10			7,972	25
26	Glass Blocks	2002		1,649		10			1,649	26
27	Voice Alarm	2003		948		20	47	47	568	27
28	Code Alert	2003		3,887		20	194	194	2,201	28
29	Magnetic Door Holders	2003		1,652		20	83	83	992	29
30	Air Conditioners	2003		4,244		20	212	212	2,545	30
31	Tub & Lift	2003		8,738		20	437	437	5,388	31
32	3 Air Conditioners	2003		478		20	24	24	287	32
33	Boiler Repair	2003		1,683		20	84	84	918	33
34	Shower - Glass, Bars	2003		550		20	28	28	302	34
35	Carpet	2003		599		20	30	30	307	35
36	Gutters & Down Spouts	2003		10,759	276	20	538		5,739	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 &amp; ID Number Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	Aluminum Soffit	2003	\$ 1,864	\$ 48	20	\$ 93	\$ 45	\$ 978	37
38	Painting (24 Rooms)	2004	5,520	201	20	276	75	2,622	38
39	Nurses station	2004	18,750	682	20	938	256	8,908	39
40	Dining Area	2004	2,400	87	20	120	33	1,140	40
41	New Windows	2004	6,335	230	20	317	87	3,010	41
42	Bathroom Plumbing and Electrical	2004	12,600	458	20	630	172	5,985	42
43	Kitchen and Dining Room	2004	16,369	595	20	818	223	7,773	43
44	Remodel Shower and Flooring	2004	10,595	385	20	530	145	5,034	44
45	Display Case - Nurses Station	2004	3,800	138	20	190	52	1,805	45
46	Dining Room Windows	2004	9,614	350	20	481	131	4,568	46
47	Glass Block Shower Windows	2004	1,427	52	20	71	19	677	47
48	Remodel Glass and Shower	2004	3,100	113	20	155	42	1,473	48
49	Carpet	2004	2,660	98	20	133	35	1,264	49
50	Windows	2005	34,060	1,239	20	1,703	464	14,476	50
51	Remodel Wall	2005	6,518	237	20	326	89	2,771	51
52	Outside Soffit	2005	6,268	228	20	313	85	2,663	52
53	Install Valves	2005	4,500	164	20	225	61	1,913	53
54	Tiles and Flooring	2006	15,604	547	20	780	233	5,851	54
55	Exterior and Resident Doors	2006	21,725		20	1,086	1,086	8,146	55
56	Kick Plates	2006	5,533	141	20	277	136	2,076	56
57	Windows	2006	58,240	3,063	20	2,912	(151)	21,840	57
58	Siding	2006	2,080		20	104	104	780	58
59	Paving	2006	7,517	521	20	376	(145)	2,819	59
60	Wallpaper	2006	3,078	112	20	154	42	1,155	60
61	Air Conditioners	2006	20,183		20	1,009	1,009	7,568	61
62	Water Heater	2006	9,984	363	20	499	136	3,743	62
63									63
64	Glue Down Carpet	2007	3,036		20	152	152	988	64
65									65
66	New Doors	2008	41,645	1,514	20	2,082	568	11,453	66
67	Wiring-Kitchen Ansul System to Fire Alarm	2008	5,571	203	20	279	76	1,532	67
68	Lighting Insulation	2008	12,804	466	20	640	174	3,521	68
69	New Ceiling-Laundry	2008	3,755	137	20	188	51	1,033	69
70	TOTAL (lines 4 thru 69)		\$ 2,093,304	\$ 16,901		\$ 74,075	\$ 56,912	\$ 1,417,221	70

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

Facility Name &amp; ID Number Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,093,304	\$ 16,901		\$ 74,075	\$ 57,174	\$ 1,417,221	1
2	South Porch Remodel	2008	4,175	152	20	209	57	1,149	2
3	Wallpaper & Installation	2008	8,467	308	20	423	115	2,328	3
4	Steel studs & drywall on outside walls, retrim windows, and	2008	101,179	3,679	20	5,059	1,380	27,824	4
5	extend electrical boxes in 36 rooms								5
6	Gas Water heater	2008	4,399		20	220	220	1,210	6
7	Painting	2008	9,395		20	470	470	2,584	7
8	Replace Boiler Sections	2008	12,164		20	608	608	3,345	8
9	Vinyl Flooring	2008	83,058	3,020	20	4,153	1,133	22,841	9
10	Landscaping	2008	14,896		15	993	993	5,462	10
11	New Sprinkler System	2009	155,270		20	7,764	7,764	34,938	11
12	New Water Line for Sprinkler System	2009	14,936		20	747	747	3,361	12
13	Fire Alarm Interface-Sprinkler System	2009	3,000	89	20	150	61	675	13
14	Laminate Flooring	2009	2,946		20	147	147	662	14
15	Repave parking lots	2010	36,093		20	1,805	1,805	6,316	15
16	Replace concrete for front sidewalk	2010	4,653		20	233	233	814	16
17	Water heater	2010	8,047	281	20	402	121	1,407	17
18	Remodel Kitchen: Install Wall Cabinets, Flooring,	2011	25,348	922	20	1,267	345	3,168	18
19	- Countertops, Backsplash & Drywalls								19
20	Remodel Laundry Room: Install Wall Panels, Plumbing,	2011	11,100	404	20	555	151	1,388	20
21	- Tiles/Flooring, Shelving and Cabinets								21
22	Dining Room Floor	2011	9,658	351	20	483	132	1,207	22
23	Carpet & Installation	2011	3,705	135	20	185	50	463	23
24	Front Entrance Soffit	2011	2,100	76	20	105	29	263	24
25	Parking lot Seal coating	2011	8,400		20	560	560	1,190	25
26									26
27	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	6,865	250	20	343	93	629	27
28	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	3,433	125	20	172	47	201	28
29	Hot Water Tank: Boiler Room off the 100 Hall	2012	7,914	288	20	396	108	759	29
30	FGA: Repave Driveway	2012	10,000		15	667	667	1,000	30
31									31
32	Grab Bars in Bathrooms	2013	2,589	43	10	129	86	129	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,647,094	\$ 27,024		\$ 102,319	\$ 75,295	\$ 1,542,532	34

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

Facility Name & ID Number Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,647,094	\$ 27,024		\$ 102,319	\$ 75,295	\$ 1,542,532	1
2	Allocated from SW Financial Services Co. - Leasehold Improveme	1995	3,116			153	153	3,116	2
3	Allocated from SW Financial Services Co. - Leasehold Improveme	1996	519			26	26	456	3
4	Allocated from SW Financial Services Co. - Leasehold Improveme	1997	602			30	30	571	4
5	Allocated from SW Financial Services Co. - Leasehold Improveme	1998	514			26	26	405	5
6	Allocated from SW Financial Services Co. - Leasehold Improveme	1999	1,428			71	71	1,006	6
7	Allocated from SW Financial Services Co. - Leasehold Improveme	2005	2,954			148	148	1,256	7
8	Allocated from SW Financial Services Co. - Leasehold Improveme	2007	1,673			84	84	544	8
9	Allocated from SW Financial Services Co. - Leasehold Improveme	2009	3,492			175	175	785	9
10	Allocated from SW Financial Services Co. - Leasehold Improveme	2013	1,864			46	46	46	10
11									11
12									12
13	Adjust to Financial Statements			(33,647)			33,647		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	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,663,256	\$ (6,623)		\$ 103,078	\$ 109,701	\$ 1,550,717	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	\$ 262,523	\$ 7,153	\$ 25,456	\$ 18,303	5-10	\$ 128,475	71
72	Current Year Purchases	21,942	21,942	1,097	(20,845)	10	1,097	72
73	Fully Depreciated Assets	519,222					519,222	73
74	Allocation from Management Co.	8,982		188	188		7,344	74
75	TOTALS	\$ 812,669	\$ 29,095	\$ 26,741	\$ (2,354)		\$ 656,138	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	Facility	2002 Ford E450 Passenger Bus	2012	\$ 20,328	\$ 6,505	\$ 4,456	\$ (2,049)	5	\$ 5,133	76
77	Facility	2002 Ford E450 Passenger Bus &	2013	6,688	4,013	334	(3,679)	10	334	77
78	Allocation from Management	2010 Infiniti	2010	4,947		989	989	5	3,463	78
79										79
80	TOTALS			\$ 31,963	\$ 10,518	\$ 5,779	\$ (4,739)		\$ 8,930	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,544,093
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 32,990
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 135,598
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 102,608
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,215,785

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.

Facility Name & ID Number Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning: 01/01/13

Ending: 12/31/13

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. \_\_\_\_\_ /2014 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

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: \$ N/A Description: N/A

(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>Allocated from Management Co.</u>		\$	\$ <u>899</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <u>899</u>	21

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

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

**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	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**

<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.

**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	L39, C3	hrs	\$	2,408	\$	173,340	\$	2,408	\$	173,340	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,165		55,941		1,165		55,941	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	L39, C3	hrs		2,840		181,760		2,840		181,760	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	L39, C2	# of prescrpts					61,864			61,864	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>			\$	6,413	\$	411,041	\$	61,864	\$	472,905	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 Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning: 01/01/13

Ending:

12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 12,099	\$ 12,099	1
2	Cash-Patient Deposits	850	850	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>661</u> )	1,138,417	1,138,417	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,951	58,520	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	558,375	1,567,440	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,722,692	\$ 2,777,326	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		36,205	13
14	Buildings, at Historical Cost		1,361,945	14
15	Leasehold Improvements, at Historical Cost	29,201	1,301,311	15
16	Equipment, at Historical Cost	110,246	844,632	16
17	Accumulated Depreciation (book methods)	(86,941)	(2,215,785)	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 (spec <u>See Schedule 17A</u> )		1,073,896	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 52,506	\$ 2,402,204	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,775,198	\$ 5,179,530	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 71,229	\$ 241,718	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	260	260	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	87,099	87,099	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,969	10,969	31
32	Accrued Real Estate Taxes(Sch.IX-B)		42,300	32
33	Accrued Interest Payable	12,544	30,689	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	181,255	181,255	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 363,356	\$ 594,290	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	200,000	6,127,197	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Prior Owner Balance</u>	61,766	61,766	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 261,766	\$ 6,188,963	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 625,122	\$ 6,783,253	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,150,076	\$ (1,603,723)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,775,198	\$ 5,179,530	48

\*(See instructions.)

Franklin Grove Living & Rehabilitation Center, LLC  
0051599  
12/31/2013

Schedule 17A

XV. BALANCE SHEET -

Other Current Assets (specify):	Operating	After Consolidation
Due from State - Interest	84,100	84,100
Escrow - Replacement Reserve	-	131,860
Escrow - Repairs	-	1,033,948
Escrow - Insurance	-	27,999
Escrow - RE Taxes	-	28,635
Escrow - MIP	-	5,039
Employee Payroll Advance	163	163
Rent Receivable	-	49,000
Reimbursement Due	(7,922)	(7,922)
Short Term Loan Exchange	258,227	258,227
Due From Florissant Properties	-	-
Due From Franklin Property	-	(229,040)
Due To/From Property	229,040	229,040
Due To/From Franklin GR Associates	(5,233)	(43,609)
<b>Total Line 9 - Other Current Assets (specify):</b>	<b>558,375</b>	<b>1,567,440</b>

Other Long-Term Assets (specify):	Operating	After Consolidation
Loan Costs	-	968,000
Mortgage Costs	-	106,201
Accum Amort - Mortgage Costs	-	(305)
<b>Total Line 22 - Other Long-Term Assets (specify):</b>	<b>-</b>	<b>1,073,896</b>

Other Current Liabilities (specify):	Operating	After Consolidation
Insurance Premiums Payable	(2,725)	(2,725)
Retirement (From P/R)	(450)	(450)
Accrued Expenses	(131,028)	(131,028)
Accrued Rent	(49,000)	(49,000)
Due to Public Aid	1,948	1,948
 Total Line 36 - Other Current Liabilities (specify):	 <u>(181,255)</u>	 <u>(181,255)</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 880,103	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 880,103	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	269,972	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) <b>ROUNDING</b>	1	15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 269,973</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 1,150,076</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,541,874	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,541,874	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	178,680	6
7	Oxygen	14,501	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 193,181	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	4,530	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 4,530	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	94,544	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 94,544	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<u>See Schedule 19A</u>	6,470	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 6,470	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,840,599	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,371,121	31
32	Health Care	2,300,298	32
33	General Administration	1,428,259	33
<b>B. Capital Expense</b>			
34	Ownership	668,934	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	530,947	35
36	Provider Participation Fee	271,068	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,570,627	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	269,972	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 269,972	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,506,390	44
45	Private Pay - Net Inpatient Revenue	2,823,447	45
46	Medicare - Net Inpatient Revenue	1,211,094	46
47	Other-(specify) <u>Hospice</u>	943	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,541,874	49

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

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

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

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

^ - This entity is a cash basis taxpayer.

Franklin Grove Living & Rehabilitation Center, LLC  
0051599  
12/31/2013

Schedule 19A

XVII. INCOME STATEMENT -

<u>Other Revenue (specify):</u>	<u>Amount</u>
Misc. Income	(1,123)
Medicaid Income Adjustments	<u>(5,347)</u>
Total Line 28a - Other Revenue (specify):	<u><u>(6,470)</u></u>

Facility Name & ID Number Franklin Grove Lvg & Rehab

# 0051599

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	2,080	2,080	\$ 80,821	\$ 38.86	1
2	Assistant Director of Nursing	2,080	2,080	64,229	30.88	2
3	Registered Nurses	5,813	6,108	151,200	24.75	3
4	Licensed Practical Nurses	25,164	26,619	612,336	23.00	4
5	CNAs & Orderlies	95,985	97,975	1,053,996	10.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,809	4,924	56,992	11.57	8
9	Activity Director					9
10	Activity Assistants	8,448	8,719	98,108	11.25	10
11	Social Service Workers	3,807	3,837	76,558	19.95	11
12	Dietician					12
13	Food Service Supervisor	1,920	1,920	38,259	19.93	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,294	27,211	248,174	9.12	15
16	Dishwashers					16
17	Maintenance Workers	7,416	7,623	122,209	16.03	17
18	Housekeepers	23,637	24,822	228,932	9.22	18
19	Laundry	12,539	12,842	115,045	8.96	19
20	Administrator	2,080	2,080	141,437	68.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,252	16,075	326,269	20.30	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	237,324	244,915	\$ 3,414,565 *	\$ 13.94	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	Monthly	\$ 6,791	L1, C3	35
36	Medical Director	Monthly	9,300	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	12,144	L10, C3	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				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 28,235		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		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53



Franklin Grove Living & Rehabilitation Center, LLC

51599

12/31/2013

Schedule 21C

XIX. Support Schedule

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 38,724

Disallow Non-Allowable Legal Fees:

Allan H. Cooper (15,816)

Allocated from SW Financial Services Co.:

Legal 172

Accounting-McGladrey LLP 793

Total (agree to Schedule V, line 19, column 8) 23,873

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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Franklin Grove Lvg &amp; Rehab

# 0051599

Report Period Beginning: 01/01/13

Ending: 12/31/13

## 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. Illinois Council on Long term Care-\$13,587
- (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. \$ 9,187 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 271,068  
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. \$ 7,613 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? N/A
- 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? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? 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? No  
Attach invoices and a summary of services for all architect and appraisal fees.