

Facility Name & ID Number Grasmere Place

0044271 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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	216	Intermediate (ICF)	216	78,840	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	216	TOTALS	216	78,840	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment			5 Total	
		3 Medicaid Recipient	4 Private Pay	Other		
8	SNF					8
9	SNF/PED					9
10	ICF	71,419			71,419	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	71,419			71,419	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.59%

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

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 02/01/1999

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

YES Date 02/01/1999 NO

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

YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Grasmere Place

0044271

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
	A. General Services										
1	Dietary	212,490	46,490		258,980		258,980	466	259,446		1
2	Food Purchase		358,430		358,430		358,430	822	359,252		2
3	Housekeeping	272,096	54,883		326,979		326,979	824	327,803		3
4	Laundry		12,216	57,817	70,033		70,033		70,033		4
5	Heat and Other Utilities			151,870	151,870		151,870	1,088	152,958		5
6	Maintenance	154,785		160,574	315,359		315,359	(1,029)	314,330		6
7	Other (specify):*							1,406	1,406		7
8	TOTAL General Services	639,371	472,019	370,261	1,481,651		1,481,651	3,577	1,485,228		8
	B. Health Care and Programs										
9	Medical Director			9,600	9,600		9,600		9,600		9
10	Nursing and Medical Records	1,430,933	101,327	14,440	1,546,700		1,546,700	(17)	1,546,683		10
10a	Therapy										10a
11	Activities	366,196	36,671	15,013	417,880		417,880		417,880		11
12	Social Services	778,149	15,793	6,260	800,202		800,202		800,202		12
13	CNA Training										13
14	Program Transportation			289	289		289		289		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,575,278	153,791	45,602	2,774,671		2,774,671	(17)	2,774,654		16
	C. General Administration										
17	Administrative	120,540			120,540		120,540	35,503	156,043		17
18	Directors Fees										18
19	Professional Services			460,759	460,759	(8,573)	452,186	(339,066)	113,120		19
20	Dues, Fees, Subscriptions & Promotions			57,874	57,874		57,874	(39,584)	18,290		20
21	Clerical & General Office Expenses	180,515	19,505	142,241	342,261		342,261	144,720	486,981		21
22	Employee Benefits & Payroll Taxes			600,186	600,186		600,186	(6,043)	594,143		22
23	Inservice Training & Education										23
24	Travel and Seminar			5,146	5,146		5,146	623	5,769		24
25	Other Admin. Staff Transportation			890	890		890	1,654	2,544		25
26	Insurance-Prop.Liab.Malpractice			263,023	263,023		263,023	16,535	279,558		26
27	Other (specify):*							44,835	44,835		27
28	TOTAL General Administration	301,055	19,505	1,530,119	1,850,679	(8,573)	1,842,106	(140,823)	1,701,283		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,515,704	645,315	1,945,982	6,107,001	(8,573)	6,098,428	(137,263)	5,961,165		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			52,308	52,308		52,308	244,423	296,731			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,521	3,521		3,521	446,134	449,655			32
33	Real Estate Taxes					8,573	8,573	233,535	242,108			33
34	Rent-Facility & Grounds			1,034,768	1,034,768		1,034,768	(1,032,000)	2,768			34
35	Rent-Equipment & Vehicles			3,974	3,974		3,974	1,563	5,537			35
36	Other (specify):*							41,591	41,591			36
37	TOTAL Ownership			1,094,571	1,094,571	8,573	1,103,144	(64,754)	1,038,391			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			880	880		880	(183)	697			39
40	Barber and Beauty Shops			42	42		42		42			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			922	922		922	(183)	739			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,515,704	645,315	3,041,475	7,202,494		7,202,494	(202,199)	7,000,295			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

Report Period Beginning: 01/01/13

Ending: 12/31/13

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	24,710	30		9
10	Interest and Other Investment Income	(22,104)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(5,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(58,000)	21		24
25	Fund Raising, Advertising and Promotional	(4,840)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,525)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(136,135)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (203,893)		\$	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)	1,695		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,695		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (202,199)		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Grasmere Place

Report Period Beginning: ID# 0044271
 Ending: 01/01/13
 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Jury Duty	\$ (34)	21	1
2	County Sales Tax	(1,010)	21	2
3	Theft Loss	(73)	21	3
4	Collection Expense	(2,448)	21	4
5	COPE Dues	(4,477)	20	5
6	Alliance for Living - Political Dues	(29,880)	20	6
7	Capitalized R&M	(21,670)	06	7
8	Annual Report	(250)	20	8
9	Bldg. Co - Audit Fees	(7,900)	19	9
10	Bldg. Co. - Filing Fees	(250)	20	10
11	Bldg. Co - Amortization Expense	(57,707)	36	11
12	Bldg. Co - Miscellaneous Expense	(200)	21	12
13	Prior Period - Achieve	(3,397)	21	13
14	Non-allowable Legal	(6,838)	19	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	(136,135)	49

Grasmere Place

ID# 0044271

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
50		\$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	Total		0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Grasmere Place# 0044271

Report Period Beginning:

01/01/13

Ending:

12/31/13

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary			466									466	1
2	Food Purchase			822									822	2
3	Housekeeping			824									824	3
4	Laundry													4
5	Heat and Other Utilities			1,088									1,088	5
6	Maintenance	(21,670)		7,102	13,539								(1,029)	6
7	Other (specify):*				1,406								1,406	7
8	TOTAL General Services	(21,670)		10,302	14,945								3,577	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records					(17)							(17)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs					(17)							(17)	16
	C. General Administration													
17	Administrative			5,445	30,058								35,503	17
18	Directors Fees													18
19	Professional Services	(14,738)	7,900	(332,228)									(339,066)	19
20	Fees, Subscriptions & Promotions	(44,697)	250	4,863									(39,584)	20
21	Clerical & General Office Expenses	(67,688)	200	22,982	189,226								144,720	21
22	Employee Benefits & Payroll Taxes				(6,043)								(6,043)	22
23	Inservice Training & Education													23
24	Travel and Seminar			623									623	24
25	Other Admin. Staff Transportation			1,654									1,654	25
26	Insurance-Prop.Liab.Malpractice		14,309	2,226									16,535	26
27	Other (specify):*				44,835								44,835	27
28	TOTAL General Administration	(127,123)	22,659	(294,435)	258,076								(140,823)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(148,793)	22,659	(284,133)	273,021	(17)							(137,263)	29

STATE OF ILLINOIS

Facility Name & ID Number Grasmere Place# 0044271

Report Period Beginning:

01/01/13

Ending:

Summary B

12/31/13

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	24,710	209,705	10,008									244,423	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(22,104)	465,499	2,739									446,134	32
33	Real Estate Taxes		229,273	4,262									233,535	33
34	Rent-Facility & Grounds		(1,032,000)										(1,032,000)	34
35	Rent-Equipment & Vehicles			1,563									1,563	35
36	Other (specify):*	(57,707)	99,298										41,591	36
37	TOTAL Ownership	(55,101)	(28,225)	18,572									(64,754)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(183)							(183)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers					(183)							(183)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(203,893)	(5,566)	(265,561)	273,021	(199)							(202,199)	45

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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

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	34 Rental Income	\$ 1,032,000	Grasmere Real Estate, LLC	100.00%	\$	\$ (1,032,000)	1
2	V	32 Interest Income	525	Grasmere Real Estate, LLC	100.00%		(525)	2
3	V	19 Audit Fee		Grasmere Real Estate, LLC	100.00%	7,900	7,900	3
4	V	20 Filing Fees		Grasmere Real Estate, LLC	100.00%	250	250	4
5	V	30 Depreciation Expense		Grasmere Real Estate, LLC	100.00%	209,705	209,705	5
6	V	36 Amortization Expense		Grasmere Real Estate, LLC	100.00%	57,707	57,707	6
7	V	33 Real Estate Tax Expense		Grasmere Real Estate, LLC	100.00%	229,273	229,273	7
8	V	26 Insurance		Grasmere Real Estate, LLC	100.00%	14,309	14,309	8
9	V	32 Interest Expense		Grasmere Real Estate, LLC	100.00%	466,024	466,024	9
10	V	36 Mortgage Insurance		Grasmere Real Estate, LLC	100.00%	41,591	41,591	10
11	V	21 Miscellaneous Expense		Grasmere Real Estate, LLC	100.00%	200	200	11
12	V							12
13	V							13
14	Total		\$ 1,032,525			\$ 1,026,959	\$ * (5,566)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	01 Dietary	\$	Extended Care Consulting, LLC	100.00%	\$ 466	\$	466	15
16	V	02 Food		Extended Care Consulting, LLC	100.00%	822		822	16
17	V	03 Housekeeping		Extended Care Consulting, LLC	100.00%	824		824	17
18	V	05 Utilities		Extended Care Consulting, LLC	100.00%	1,088		1,088	18
19	V	06 Maintenance		Extended Care Consulting, LLC	100.00%	7,102		7,102	19
20	V	17 Administrative		Extended Care Consulting, LLC	100.00%	5,445		5,445	20
21	V	19 Professional Fees	346,044	Extended Care Consulting, LLC	100.00%	13,816		(332,228)	21
22	V	20 Dues and Subscriptions		Extended Care Consulting, LLC	100.00%	4,863		4,863	22
23	V	21 Office and Clerical		Extended Care Consulting, LLC	100.00%	22,982		22,982	23
24	V	24 Seminar and Travel		Extended Care Consulting, LLC	100.00%	623		623	24
25	V	25 Other Staff Admin. Trans.		Extended Care Consulting, LLC	100.00%	1,654		1,654	25
26	V	26 Insurance		Extended Care Consulting, LLC	100.00%	2,226		2,226	26
27	V	30 Depreciation		Extended Care Consulting, LLC	100.00%	10,008		10,008	27
28	V	32 Interest		Extended Care Consulting, LLC	100.00%	2,739		2,739	28
29	V	33 Real Estate Taxes		Extended Care Consulting, LLC	100.00%	4,262		4,262	29
30	V	35 Rent - Equipment & Auto		Extended Care Consulting, LLC	100.00%	1,563		1,563	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		\$ 346,044			\$ 80,483	\$ *	(265,561)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	06 Maintenance (Pooled)		Extended Care Consulting, LLC	100.00%	13,539	\$	13,539	15
16	V	06 Maintenance (Direct)	131	Extended Care Consulting, LLC	100.00%	131			16
17	V	07 Emp. Ben. - Gen. Serv. (Pooled)		Extended Care Consulting, LLC	100.00%	1,388		1,388	17
18	V	07 Emp. Ben. - Gen. Serv. (Direct)		Extended Care Consulting, LLC	100.00%	18		18	18
19	V								19
20	V								20
21	V	17 Administrative (Pooled)		Extended Care Consulting, LLC	100.00%	30,058		30,058	21
22	V	21 Office and Clerical (Pooled)		Extended Care Consulting, LLC	100.00%	189,226		189,226	22
23	V	21 Office and Clerical (Direct)	20,013	Extended Care Consulting, LLC	100.00%	20,013			23
24	V	27 Emp. Ben. - Gen. Admin. (Pooled)		Extended Care Consulting, LLC	100.00%	40,957		40,957	24
25	V	27 Emp. Ben. - Gen. Admin. (Direct)		Extended Care Consulting, LLC	100.00%	3,878		3,878	25
26	V	22 Employee Benefits	6,043	Extended Care Consulting, LLC	100.00%			(6,043)	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		\$ 26,187			\$ 299,208	\$ *	273,021	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Ventilator Equipment	880	Vent Lease LLC	100.00%	697	\$ (183)
16	V	10 Other Ancillary	80	Vent Lease LLC	100.00%	63	(17)
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 960			\$ 761	\$ * (199)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 Employee Health Insurance	\$	CCS Employee Benefits Group	100.00%	\$ 170,574	\$ 170,574	15
16	V							16
17	V							17
18	V							18
19	V	22 Employee Health Insurance	170,574	CCS Employee Benefits Group	100.00%		(170,574)	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		\$ 170,574			\$ 170,574	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	ADAM VALES	1.85%	AVENUE CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	GRASMERE REAL ESTATE, LLC		BUILDING CO.	1
2	ADAM VALES ACCUM. TRUST	4.86%	BEECHER MANOR NURSING AND REHABILITATION CENTER, LLC BEECHER		EXTENDED CARE CONSULTING	EVANSTON	MANAGEMENT/BOOKKEEP	2
3	DANIEL ROTHNER	1.85%	BOULEVARD CARE NURSING AND REHABILITATION CENTER,LLC	CHICAGO	EXTENDED CARE CLINICAL	EVANSTON	ADMINISTRATIVE	3
4	DANIEL ROTHNER ACCUM TRUST	4.86%	BRIAR PLACE LTD	INDIAN HEAD PARK	C.C.S. VEBA	EVANSTON	HEALTH INSURANCE	4
5	DR. DAVID & SARA ROTHNER	0.69%	CHATEAU NURSING AND REHABILITATION CENTER, LLC	WILLOWBROOK	ROTHNER VENTS LLC	EVANSTON	VENTALATOR RENTAL	5
6	KATHRYN SILVERS	1.85%	COUNTRYSIDE NURSING AND REHABILITATION CENTER, LLC	DOLTON	CARE CENTERS BUILDING LLC	EVANSTON	BLDG COMPANY	6
7	KATHRYN VALES ACCUM TRUST	4.86%	DYER NURSING & REHAB	DYER, IN				7
8	KIMBERLY VALES ACCUM. TRUST	4.86%	LAKE COUNTY NURSING & REHAB	EAST CHICAGO, IN				8
9	KIMBERLY RUDOLPH	1.85%	LAKWOOD NURSING & REHABILITATION CENTER, L.L.C.	PLAINFIELD				9
10	LINDA VARDI	0.69%	LEMONT NURSING AND REHABILITATION CENTER, L.L.C.	LEMONT				10
11	MELISSA ROTHNER	1.85%	MCKINLEY HEALTH CARE CENTER	CANTON, OH				11
12	MELISSA ROTHNER ACCUM. TRUST	4.86%	OAK PARK HEALTHCARE CENTER, L.L.C.	OAK PARK				12
13	N. & S. ROTHNER FAMILY TRUST	46.99%	PARC AT JOLIET LLC	JOLIET				13
14	NATHAN & SHIRLEY GRANDCHILDREN TRUST	3.24%	PARK HOUSE NURSING AND REHABILITATION CENTER,LLC	CHICAGO				14
15	NEAL & BEATA ROTHNER	0.69%	PRAIRIE MANOR NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO HEIGHTS				15
16	RACHEL ROTHNER	1.85%	PRAIRIE VILLAGE HEALTHCARE CENTER, INC.	JACKSONVILLE				16
17	RACHEL ROTHNER ACCUM TRUST	4.86%	RAINBOW BEACH QOC, L.L.C.	CHICAGO				17
18	SANDRA & HILLEL KLIERS	0.69%	SEBOS NURSING & REHAB	HOLBART, IN				18
19	WILLIAM ROTHNER	1.85%	SHEFFIELD MANOR	DYER, IN				19
20	WILLIAM ROTHNER ACCUM. TRUST	4.86%	SHERIDAN SHORES CARE & REHABILITATION CENTER, INC.	CHICAGO				20
21			SOUTH SUBURBAN REHABILITATION CENTER, LLC	HOMEWOOD				21
22			TIMBER POINT HEALTHCARE CENTER, INC.	CAMP POINT				22
23			TRI-STATE NURSING & REHABILITATION CENTER, INC.	LANSING				23
24			WHEATON CARE CENTER	WHEATON				24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Grasmere Place

0044271

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								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place # 0044271 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	Adam Vales	Shareholder	Clerical	1.85%	See Attached	1.59	3.98%	Alloc. Salary	\$ 2,777	22-7	1
2	Mark Steinberg	Relative	Administrative		See Attached	4.73	8%	Mgmt/Salary	16,496	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 19,273		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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 Extended Care Consulting, LLC
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	01	Dietary	Patient Days	1,101,784	30	\$ 7,195	\$ 71,419	\$ 466	1
2	02	Food	Patient Days	1,101,784	30	12,684	71,419	822	2
3	03	Housekeeping	Patient Days	1,101,784	30	12,707	71,419	824	3
4	05	Utilities	Patient Days	1,101,784	30	16,778	71,419	1,088	4
5	06	Maintenance	Patient Days	1,101,784	30	109,559	71,419	7,102	5
6	17	Administrative	Patient Days	1,101,784	30	84,000	71,419	5,445	6
7	19	Professional Fees	Patient Days	1,101,784	30	213,139	71,419	13,816	7
8	20	Dues and Subscriptions	Patient Days	1,101,784	30	75,016	71,419	4,863	8
9	21	Office and Clerical	Patient Days	1,101,784	30	354,548	71,419	22,982	9
10	24	Seminar and Travel	Patient Days	1,101,784	30	9,615	71,419	623	10
11	25	Other Staff Admin. Trans.	Patient Days	1,101,784	30	25,510	71,419	1,654	11
12	26	Insurance	Patient Days	1,101,784	30	34,345	71,419	2,226	12
13	30	Depreciation	Patient Days	1,101,784	30	154,393	71,419	10,008	13
14	32	Interest	Patient Days	1,101,784	30	42,261	71,419	2,739	14
15	33	Real Estate Taxes	Patient Days	1,101,784	30	65,749	71,419	4,262	15
16	35	Rent - Equipment & Auto	Patient Days	1,101,784	30	24,117	71,419	1,563	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,241,615	\$	\$ 80,483	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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 Extended Care Consulting, LLC
 Street Address 2201 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

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	06	Maintenance (Pooled)	Patient Days	1,101,784	30	208,870	208,870	71,419	13,539	1
2	06	Maintenance (Direct)	Direct		30	331,520	331,520		131	2
3	07	Emp. Ben. - Gen. Serv. (Pooled)	Patient Days	1,101,784	30	21,409		71,419	1,388	3
4	07	Emp. Ben. - Gen. Serv. (Direct)	Direct		30	37,937			18	4
5										5
6										6
7	17	Administrative (Pooled)	Patient Days	1,101,784	30	463,710	463,710	71,419	30,058	7
8	21	Office and Clerical (Pooled)	Patient Days	1,101,784	30	2,919,199	2,919,199	71,419	189,226	8
9	21	Office and Clerical (Direct)	Direct		30	328,534	328,534		20,013	9
10	27	Emp. Ben. - Gen. Admin. (Pooled)	Patient Days	1,101,784	30	631,850		71,419	40,957	10
11	27	Emp. Ben. - Gen. Admin. (Direct)	Direct		30	55,508			3,878	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					\$ 4,998,538	\$ 4,251,833		\$ 299,208	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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

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

Name of Related Organization Vent Lease, LLC
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 674-1180
 Fax Number (847) 673-7741

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	39	Ventilator Equipment						697	1
2	10	Other Ancillary						63	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				\$	\$		\$	761

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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 CCS Employee Benefits Group, Inc.
 Street Address 2201 Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847)905-4000
 Fax Number (847)905-4040

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1 22	Employee Health Insurance	Direct Allocation			\$	\$		\$ 170,574	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 170,574	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (____) _____
 Fax Number (____) _____

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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

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

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

1	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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271 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 _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (____) _____
 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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	Name of Lender	2		3	4	5	6		8	9	10						
			Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
			YES	NO										Original	Balance			
		A. Directly Facility Related																
		Long-Term																
1		HUD		X	Mortgage	\$71,078.00	01/26/99	\$ 9,518,795	\$ 8,366,800			\$ 466,024	1					
2													2					
3													3					
4													4					
5													5					
		Working Capital																
6		DIAWA		X	Line of Credit				82,010			3,521	6					
7		Alloc. Ext. Care Consulting	X									2,739	7					
8													8					
9		TOTAL Facility Related				\$71,078.00		\$ 9,518,795	\$ 8,448,810			\$ 472,284	9					
		B. Non-Facility Related*																
10		Interest Income		X								(22,104)	10					
11		Interest Income - Bldg. Co.		X								(525)	11					
12													12					
13													13					
14		TOTAL Non-Facility Related						\$	\$			\$ (22,629)	14					
15		TOTALS (line 9+line14)						\$ 9,518,795	\$ 8,448,810			\$ 449,655	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 41,591 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.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

Facility Name & ID Number

Grasmere Place

0044271

Report Period Beginning:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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**					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							\$	\$			\$					
2																
3																
4																
5																
6																
7	TOTAL Long-Term															
	Working Capital															
8							\$	\$			\$					
9																
10																
11																
12																
13																
14	TOTAL Working Capital															
	B. Non-Facility Related*															
15							\$	\$			\$					
16																
17																
18																
19																
20	TOTAL Non-Facility Related															

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	<u>184,600</u>	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.)		\$	<u>206,135</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>21,535</u>	3	
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>212,000</u>	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	<u>8,573</u>	5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>242,109</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>201,657</u>	8	FOR BHF USE ONLY	
	2009	<u>157,553</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ 13
	2010	<u>176,675</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2011	<u>175,849</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2012	<u>201,873</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<u>2013 Accrual = \$201,873 x 1.05 = 212,000 (rounded)</u>					
<u>Allocated from Extended Care Consulting = \$4,262</u>					

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Grasmere Place COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044271

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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>14-17-214-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>180,470.14</u>	\$ <u>180,470.14</u>
2. <u>14-17-214-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,706.65</u>	\$ <u>10,706.65</u>
3. <u>14-17-214-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>10,696.61</u>	\$ <u>10,696.61</u>
4. <u>See Attached</u>	<u>Allocation from 2201 Main</u>	\$ <u>133,178.74</u>	\$ <u>3,360.11</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>335,052.14</u></u>	\$ <u><u>205,233.51</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.**

4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Grasmere Place

0044271 Report Period Beginning:

01/01/13 Ending:

12/31/13

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,000 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 4

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

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

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

None

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

1. Total Amount Incurred: _____ 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</u>		<u>1999</u>	<u>\$ 800,000</u>	<u>1</u>
2	<u>Alloc. From Ext. 2201 Main</u>			<u>20,688</u>	<u>2</u>
3	TOTALS			\$ 820,688	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	216	1999	1964	\$ 5,578,000	\$ 209,705	35	\$ 159,371	\$ (50,334)	\$ 2,376,884	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Various		1999	83,114		20	3,790	3,790	54,069	9
10	Various		2000	251,874		20	12,463	12,463	173,139	10
11	Various		2001	59,759		20	2,988	2,988	37,773	11
12	Various		2002	147,991		20	1,970	1,970	140,376	12
13	Various		2003	29,651		20	1,483	1,483	15,884	13
14	Various		2004	70,279		20	6,799	6,799	67,467	14
15	Various		2005	42,283		20	4,228	4,228	35,229	15
16	Various		2006	25,997		20	2,600	2,600	19,435	16
17	Various		2008	13,572		20	1,357	1,357	6,924	17
18	Various		2009	24,708		20	2,471	2,471	10,568	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

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67		977,528			48,920	48,920	433,404	67
68		84,504	5,730		5,730		56,947	68
69			52,308			(52,308)		69
70		\$ 7,389,260	\$ 267,743		\$ 254,171	\$ (13,572)	\$ 3,428,100	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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	
1	Totals from Page 12A, Carried Forward		\$ 7,389,260	\$ 267,743		\$ 254,171	\$ (13,572)	\$ 3,428,100	1
2	<u>Carpeting</u>	2010	2,584		20	369	369	1,323	2
3	<u>Boiler Repairs</u>	2011	6,882		20	688	688	2,065	3
4	<u>Smoking Room Ventilation</u>	2011	3,000		20	600	600	1,800	4
5	<u>Carpeting</u>	2011	9,470		20	1,353	1,353	3,946	5
6	<u>Elevator Door Lock Work</u>	2011	9,479		20	948	948	2,291	6
7	<u>Masonry Work</u>	2011	25,880		20	1,294	1,294	3,666	7
8	<u>Alley & Sidewalk Canopy</u>	2011	6,950		20	348	348	956	8
9	<u>Replace Tub, Vent, Shower Valve, Pipes, Repair Walls, Install Tile</u>	2011	3,740		20	187	187	468	9
10	<u>Roof Repairs</u>	2011	4,000		20	200	200	450	10
11	<u>Replace Groken Jockey Pump</u>	2011	2,771		20	139	139	335	11
12	<u>Formica Cubicles-North & South Halls-1St, 2Nd, 3Rd Floors</u>	2012	18,900		20	1,890	1,890	3,780	12
13	<u>Doors:Kitchen-Patio;Kitchen-Dining Rm; Masonry Repairs-Garba</u>	2012	7,865		20	787	787	1,180	13
14	<u>Curtains - Various Patient Rooms</u>	2012	3,421		20	684	684	1,083	14
15	<u>Dining Rm, Day Rm, Activity Rm, Lobby, Corridors - Vinyl Floori</u>	2012	79,418		20	15,884	15,884	22,502	15
16	<u>Concrete - Outdoor</u>	2012	6,100		20	407	407	508	16
17	<u>Dining Room Flooring</u>	2012	9,013		20	901	901	1,052	17
18	<u>Replaced 3 Vent Pipes On Water Heater</u>	2012	4,483		20	224	224	448	18
19	<u>Sewer Repairs</u>	2012	3,392		20	170	170	254	19
20	<u>Boiler Repairs</u>	2012	4,890		20	489	489	571	20
21	<u>Elevator - Replace Gate Switch And Sos Switch</u>	2012	3,632		20	182	182	257	21
22	<u>Install Security Cameras Inside And Outside Facility</u>	2013	6,815		20	1,363	1,363	1,363	22
23	<u>Install Concrete Patio</u>	2013	4,660		20	388	388	388	23
24	<u>Install Outdoor Smoking Room - Ground Floor Patio</u>	2013	20,745		20	1,729	1,729	1,729	24
25	<u>Repair Collapsed Sewer Line</u>	2013	7,280		20	364	364	364	25
26	<u>New Compressor</u>	2013	2,772		20	162	162	162	26
27	<u>Installed 3 Calcana Infrared Radiant Heaters, Sensors, And Gas L</u>	2013	15,975		20	1,598	1,598	1,598	27
28	<u>Installed Emergency Pull Cord Transmitter</u>	2013	4,204		20	175	175	175	28
29	<u>Installed New 2" Tubes And Head Gaskets On Front And Rear He</u>	2013	14,390		20	720	720	720	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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		
1	Totals from Page 12D, Carried Forward								
2		\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530		1
3									2
4									3
5									4
6									5
7									6
8									7
9									8
10									9
11									10
12									11
13									12
14									13
15									14
16									15
17									16
18									17
19									18
20									19
21									20
22									21
23									22
24									23
25									24
26									25
27									26
28									27
29									28
30									29
31									30
32									31
33									32
34	TOTAL (lines 1 thru 33)	\$ 7,681,969	\$ 267,743		\$ 288,410	\$ 20,667	\$ 3,483,530		33
									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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	
1	Building Company Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Grasmere Real Estate	1999	301,871		20	15,094	15,094	238,446	9
10	Grasmere Real Estate (various)	2003	109,953		20	5,498	5,498	59,634	10
11	Grasmere Real Estate (various)	2004	24,653		20	1,233	1,233	11,966	11
12	Grasmere Real Estate (various)	2005	98,203		20	4,910	4,910	46,296	12
13	Grasmere Real Estate (various)	2006	87,251		20	4,363	4,363	31,116	13
14	Grasmere Real Estate (various)	2007	14,669		20	733	733	5,131	14
15	Piping Repair	2008	7,309		20	365	365	2,190	15
16	Elevator Repair	2008	2,738		20	137	137	822	16
17	Boiler Repair	2008	9,826		20	491	491	2,946	17
18	Fire Escape Repairs	2009	9,160		20	458	458	2,290	18
19	Masonry Repairs	2009	2,810		20	141	141	705	19
20	USA Satellite & Cable	2009	4,810		20	281	281	2,205	20
21	Window Screen	2009	5,880		20	294	294	1,470	21
22	Boiler	2009	6,061		20	303	303	1,515	22
23	Masonry Repairs	2010	51,315		20	2,566	2,566	10,264	23
24	Replace Plumbing in rooms 204 & 208	2011	3,610		20	181	181	362	24
25	New Sprinkler Heads	2012	15,512		20	776	776	1,552	25
26	Replace Underground Steam Pipes	2012	13,950		20	698	698	1,396	26
27	Replace Kitchen Floor and Walls	2012	8,970		20	449	449	898	27
28	Remove and Replace Walls in Dishwasher Room	2012	3,420		20	171	171	342	28
29	Roofing Repairs	2012	3,596		20	180	180	360	29
30	Remove and Replace Chimney	2012	8,280		20	414	414	828	30
31	Replace Steel Doors, Flooring	2012	9,890		20	495	495	990	31
32	Replace Window Hardware	2012	9,532		20	477	477	954	32
33	New Window Screens	2012	2,610		20	131	131	262	33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	Building Company Information Continued		\$	\$		\$	\$	\$	1
2	Window Replacement Parts	2012	7,638		20	382	382	764	2
3	Install Mass Notification System & Wireless Nurse Call System	2013	67,027		20	3,351	3,351	3,351	3
4	South Side 2nd Floor and North Side 3rd Floor	2013	86,984		20	4,349	4,349	4,349	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$ 977,528	\$		\$ 48,920	\$ 48,920	\$ 433,404	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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	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		
1	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from Extended Care Consulting, 2201 Main LLC	2002	28,510	731	20	731		8,254	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from Extended Care Consulting	2007	298	15	20	15		104	9
10	Allocated from Extended Care Consulting	2009	178	9	20	9		45	10
11	Allocated from Extended Care Consulting	2010	1,749	87	20	87		350	11
12	Allocated from Extended Care Consulting	2011	629	31	20	31		95	12
13	Allocated from Extended Care Consulting	2012	207	10	20	10		21	13
14									14
15	Allocated from Extended Care Consulting, 2201 Main LLC	2002	23,551	2,152	20	2,152		21,544	15
16	Allocated from Extended Care Consulting, 2201 Main LLC	2003	27,754	2,536	20	2,536		25,389	16
17	Allocated from Extended Care Consulting, 2201 Main LLC	2005	1,379	147	20	147		1,083	17
18	Allocated from Extended Care Consulting, 2201 Main LLC	2009	249	12	20	12		62	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grasmere Place

0044271

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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34		\$ 84,504	\$ 5,730		\$ 5,730	\$	\$ 56,947	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment 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	\$ 71,043	\$ 670	\$ 4,077	\$ 3,407	10	\$ 59,296	71
72	Current Year Purchases	6,282	128	764	636	10	764	72
73	Fully Depreciated Assets	1,943,217	3,478	3,478		10	1,943,217	73
74								74
75	TOTALS	\$ 2,020,543	\$ 4,276	\$ 8,319	\$ 4,043		\$ 2,003,277	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		2007 PONTIAC VIBE - AUTO	2007	\$ 17,535	\$	\$	\$	5	\$ 17,535	76
77		Alloc. Ext Care Consulting	2012	10,046				5	10,046	77
78										78
79										79
80	TOTALS			\$ 27,581	\$	\$	\$		\$ 27,581	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)	\$ 10,550,781	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 272,019	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 296,729	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 24,710	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,514,389	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	ESCORT - 2001	\$ 8,270	\$	\$	86
87	VOLKSWAGEN NEW BEETLE - 2002	11,329			87
88					88
89					89
90					90
91	TOTALS	\$ 19,599	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92			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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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:				\$			3
4	Additions							4
5	Off Site Storage Rental				2,768			5
6								6
7	TOTAL				\$ 2,768			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: \$ 5,537 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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>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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost										
1	Licensed Occupational Therapist		hrs	\$		\$										1
2	Licensed Speech and Language Development Therapist		hrs													2
3	Licensed Recreational Therapist		hrs													3
4	Licensed Physical Therapist		hrs													4
5	Physician Care		visits													5
6	Dental Care		visits													6
7	Work Related Program		hrs													7
8	Habilitation		hrs													8
9	Pharmacy		# of prescripts													9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Other (specify): <u>See Supplemental</u>								880						880	13
14	TOTAL			\$		\$			880	\$				\$	880	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place# 0044271Report 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 10,551	\$ 124,416	1
2	Cash-Patient Deposits	23,409	23,409	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	167,957	167,957	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	292,777	331,125	6
7	Other Prepaid Expenses	4,348	4,348	7
8	Accounts Receivable (owners or related parties)	100,239	104,622	8
9	Other(specify): <u>See Attached Schedule</u>	63	649,043	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 599,344	\$ 1,404,920	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		800,000	13
14	Buildings, at Historical Cost		5,578,000	14
15	Leasehold Improvements, at Historical Cost	913,790	1,826,168	15
16	Equipment, at Historical Cost	272,768	1,943,118	16
17	Accumulated Depreciation (book methods)	(948,384)	(5,272,861)	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):		814,807	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 238,174	\$ 5,689,232	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 837,518	\$ 7,094,152	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 828,727	\$ 982,738	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	21,657	21,657	28
29	Short-Term Notes Payable	82,010	279,335	29
30	Accrued Salaries Payable	224,310	224,310	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,355	6,355	31
32	Accrued Real Estate Taxes(Sch.IX-B)		212,000	32
33	Accrued Interest Payable		29,632	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	250	250	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,163,309	\$ 1,756,277	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,169,475	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)	\$	\$ 8,169,475	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,163,309	\$ 9,925,752	46
47	TOTAL EQUITY(page 18, line 24)	\$ (325,791)	\$ (2,831,600)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 837,518	\$ 7,094,152	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (194,526)	1
2	Restatements (describe):		2
3	Prior Year Dividend Adjustment	(100,000)	3
4	Prior Year Bad Debt / Allowance Adjustment	30,053	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (264,473)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(61,318)	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)	\$ (61,318)	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)	\$ (325,791)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 7,119,038	1	
2	Discounts and Allowances for all Levels	(23,633)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,095,405	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy		6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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	23,633	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services		21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 23,633	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	22,104	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,104	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>See Supplemental Schedule</u>	34	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 34	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,141,176	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,481,651	31	
32	Health Care	2,774,671	32	
33	General Administration	1,850,679	33	
B. Capital Expense				
34	Ownership	1,094,571	34	
C. Ancillary Expense				
35	Special Cost Centers	922	35	
36	Provider Participation Fee		36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,202,494	40	
41	Income before Income Taxes (line 30 minus line 40)**	(61,318)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (61,318)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,095,405	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,095,405	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? **Not Complete** 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grasmere Place

0044271

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	1,518	1,758	\$ 79,313	\$ 45.12	1
2	Assistant Director of Nursing	2,112	2,462	79,945	32.47	2
3	Registered Nurses	3,898	4,143	131,969	31.85	3
4	Licensed Practical Nurses	16,030	17,704	437,250	24.70	4
5	CNAs & Orderlies	57,508	64,739	680,993	10.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,990	2,237	54,468	24.35	9
10	Activity Assistants	8,912	9,924	101,957	10.27	10
11	Social Service Workers	38,561	42,688	778,149	18.23	11
12	Dietician					12
13	Food Service Supervisor	2,427	2,681	44,530	16.61	13
14	Head Cook					14
15	Cook Helpers/Assistants	5,314	6,020	71,358	11.85	15
16	Dishwashers	9,873	10,592	96,602	9.12	16
17	Maintenance Workers	9,629	10,984	154,785	14.09	17
18	Housekeepers	23,523	26,457	272,096	10.28	18
19	Laundry					19
20	Administrator	1,868	2,189	120,540	55.07	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,911	13,263	180,515	13.61	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,688	1,981	21,463	10.83	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	27,690	27,854	209,771	7.53	33
34	TOTAL (lines 1 - 33)	224,452	247,676	\$ 3,515,704 *	\$ 14.19	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	\$		35
36	Medical Director	Monthly 9,600	09-03	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 14,440	10-03	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	35 6,260	12-03	45
46	Other(specify)			46
47	<u>Art Therapist</u>	300 15,013	11-03	47
48				48
49	TOTAL (lines 35 - 48)	335 \$ 45,313		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			52
53	TOTAL (lines 50 - 52)	\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

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	
Celeste Jensen	Administrator	0	\$ 120,540	Workers' Compensation Insurance	\$ 94,383	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	44,569	Advertising: Employee Recruitment	449	
				FICA Taxes	261,361	Health Care Worker Background Check		
				Employee Health Insurance	178,261	(Indicate # of checks performed <u>235</u>)	6,726	
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Licenses and Permits	901	
				Chicago Employer Tax	194	Dues and Subscriptions	37,717	
				Employee Physicals	76	Alloc. From Ext. Care Consulting	4,863	
				Pension Expense	11,270			
				Other Employee Welfare	1,055	Less: Public Relations Expense	(34,357)	
				Holiday Expense	2,975	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
\$ 120,540				\$ 594,144		\$ 18,289		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description	Amount			Description	Line #	Amount	Description	Amount
	\$					\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$				\$			5,146	
							Alloc. From Ext. Care Consulting	
							623	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
							\$ 5,769	
C. Professional Services								
Vendor/Payee	Type	Amount						
Ext. Care Consulting	Home Office Expense	\$ 346,044						
Legal	See Attached	19,893						
Paycor	Payroll Processing	31,955						
AIS Assessment & Intelligence	MDS Consultant	1,814						
National Datacare Corporation	Resident Fund Processing	3,896						
FR&R	Accounting	31,733						
Personnel Planners, Inc.	Unemployment Consult.	1,168						
Pinnacle Consulting	Customer Satisfaction	724						
Limit Less Technology	Cost Reduction	421						
Prospect Resources	Natural Gas Procurement	1,300						
DAIWA - HFG	Line of Credit	21,310						
See Supplemental Schedule		501						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL				
\$ 460,760				\$				

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
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18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

