



Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581 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	<u>67</u>	Skilled (SNF)	<u>67</u>	<u>24,455</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>163</u>	Intermediate (ICF)	<u>163</u>	<u>59,495</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>230</u>	TOTALS	<u>230</u>	<u>83,950</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>241</u>		<u>8,624</u>	<u>8,865</u>	8
9	SNF/PED					9
10	ICF	<u>54,557</u>	<u>2,138</u>	<u>190</u>	<u>56,885</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>54,798</u>	<u>2,138</u>	<u>8,814</u>	<u>65,750</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.32%

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)

N/A

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 10/10/1982

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

YES  Date 10/10/1982 NO

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

YES  NO  If YES, enter number of beds certified 67 and days of care provided 8,549

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Grove at the Lake Lvg &amp; Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	349,587	29,455	17,015	396,057		396,057		396,057		1
2	Food Purchase		394,369		394,369	(54,619)	339,750	(100)	339,650		2
3	Housekeeping	160,918	40,419	72	201,409		201,409	1,482	202,891		3
4	Laundry	127,332	8,664	17,157	153,153		153,153		153,153		4
5	Heat and Other Utilities			212,673	212,673		212,673	(15,492)	197,181		5
6	Maintenance	156,470		247,539	404,009		404,009	15,351	419,360		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	794,307	472,907	494,456	1,761,670	(54,619)	1,707,051	1,240	1,708,292		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			34,600	34,600		34,600		34,600		9
10	Nursing and Medical Records	3,511,992	315,376	123,843	3,951,211		3,951,211	(3,081)	3,948,130		10
10a	Therapy	154,809		28,590	183,399		183,399		183,399		10a
11	Activities	111,017	16,326	468	127,811		127,811		127,811		11
12	Social Services	190,124		26,635	216,759		216,759		216,759		12
13	CNA Training										13
14	Program Transportation			11,405	11,405		11,405		11,405		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,967,942	331,702	225,541	4,525,185		4,525,185	(3,081)	4,522,104		16
	<b>C. General Administration</b>										
17	Administrative	151,363		41,468	192,831		192,831	0	192,831		17
18	Directors Fees										18
19	Professional Services			559,671	559,671		559,671	(289,075)	270,596		19
20	Dues, Fees, Subscriptions & Promotions			304,670	304,670		304,670	(230,846)	73,824		20
21	Clerical & General Office Expenses	197,121	8,709	510,585	716,415		716,415	(240,317)	476,098		21
22	Employee Benefits & Payroll Taxes			1,029,565	1,029,565	54,619	1,084,184		1,084,184		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,786	9,786		9,786	1,611	11,397		24
25	Other Admin. Staff Transportation			17,869	17,869		17,869		17,869		25
26	Insurance-Prop.Liab.Malpractice			114,439	114,439		114,439	(920)	113,519		26
27	Other (specify):*							43,762	43,762		27
28	<b>TOTAL General Administration</b>	348,484	8,709	2,588,053	2,945,246	54,619	2,999,865	(715,784)	2,284,080		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,110,733	813,318	3,308,050	9,232,101		9,232,101	(717,625)	8,514,476		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			317,493	317,493	317,493	340,454	657,947				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			78,545	78,545	78,545	1,064,624	1,143,169				32
33	Real Estate Taxes			322,268	322,268	322,268	4,587	326,855				33
34	Rent-Facility & Grounds			1,477,912	1,477,912	1,477,912	(1,474,852)	3,060				34
35	Rent-Equipment & Vehicles			62,521	62,521	62,521		62,521				35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,258,739	2,258,739	2,258,739	(65,186)	2,193,553				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		576,503	936,990	1,513,493	1,513,493		1,513,493				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			470,690	470,690	470,690		470,690				42
43	Other (specify):*			955,889	955,889	955,889	(955,889)					43
44	<b>TOTAL Special Cost Centers</b>		576,503	2,363,569	2,940,072	2,940,072	(955,889)	1,984,183				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,110,733	1,389,821	7,930,358	14,430,912	14,430,912	(1,738,700)	12,692,212				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 Grove at the Lake Lvg & Reh

# 0051581

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	(17,206)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(44,798)	30		9
10	Interest and Other Investment Income	(12,308)	32		10
11	Discounts, Allowances, Rebates & Refunds	(6,127)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(128)	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	(124,078)	21		18
19	Entertainment				19
20	Contributions	(91,000)	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	(231,708)	21		24
25	Fund Raising, Advertising and Promotional	(129,836)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,120,153)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,777,343)</b>		<b>\$</b>	<b>30</b>

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)	38,643		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ 38,643</b>		<b>36</b>
	(sum of SUBTOTALS)			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (1,738,700)</b>		<b>37</b>

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

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

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

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Grove at the Lake Lvg & Reh

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

ID# 0051581

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Sequestration Expense	\$ (60,157)	21	1
2	Patient Personal Items	(3,081)	10	2
3	Meals	(114)	21	3
4	Bank Charges	(9,482)	21	4
5	Insurance - Executive Life	(2,493)	26	5
6	Non-Allowable Legal	(37,015)	19	6
7	Non-Allowable Seminar	(219)	24	7
8	Building Co - Legal Fees	(2,452)	19	8
9	Building Co - Accounting Fees	(2,000)	19	9
10	Building Co - Dues and Subscriptions	(237)	20	10
11	Building Co - Bank Service Charges	(233)	21	11
12	Building Co - Amortization of Loan Fees	(45,750)	36	12
13	Building Co - License and Permits	(500)	20	13
14	Non-Allowable expense	(907,639)	43	14
15	COPE Dues	(10,832)	20	15
16	Building Company - Additional R&M	12,356	06	16
17	Capitalized R&M	(6,575)	06	17
18	Additional R&M	4,520	06	18
19	Marketing expense	(48,250)	43	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	<b>Total</b>	(1,120,153)	49

Grove at the Lake Lvg & Reh

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

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

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Grove at the Lake Lvg & Reh# 0051581

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													1
2	Food Purchase	(128)		28									(100)	2
3	Housekeeping			1,482									1,482	3
4	Laundry													4
5	Heat and Other Utilities	(17,206)		1,714									(15,492)	5
6	Maintenance	10,301	350	4,700									15,351	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(7,033)</b>	<b>350</b>	<b>7,923</b>									<b>1,240</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(3,081)											(3,081)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(3,081)</b>											<b>(3,081)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			0									0	17
18	Directors Fees													18
19	Professional Services	(41,467)	4,452	(252,059)									(289,075)	19
20	Fees, Subscriptions & Promotions	(232,405)	737	784	38								(230,846)	20
21	Clerical & General Office Expenses	(431,899)	233	191,349									(240,317)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(219)		1,830									1,611	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice	(2,493)		1,573									(920)	26
27	Other (specify):*			43,762									43,762	27
28	<b>TOTAL General Administration</b>	<b>(708,483)</b>	<b>5,422</b>	<b>(12,761)</b>	<b>38</b>								<b>(715,784)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(718,598)</b>	<b>5,772</b>	<b>(4,838)</b>	<b>38</b>								<b>(717,625)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(44,798)	376,416	3,632	5,204								340,454	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(12,308)	1,072,558	25	4,349								1,064,624	32
33	Real Estate Taxes				4,587								4,587	33
34	Rent-Facility & Grounds		(1,474,852)	13,733	(13,733)								(1,474,852)	34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*	(45,750)	45,750											36
37	<b>TOTAL Ownership</b>	<b>(102,856)</b>	<b>19,872</b>	<b>17,391</b>	<b>408</b>								<b>(65,186)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(955,889)											(955,889)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(955,889)</b>											<b>(955,889)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(1,777,343)</b>	<b>25,644</b>	<b>12,553</b>	<b>446</b>								<b>(1,738,700)</b>	<b>45</b>

**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 Page 6-Supplemental		See Page 6-Supplemental		See Page 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 Rent	\$ 1,474,852	Grove at the Lake Realty, LLC	100.00%	\$	\$ (1,474,852)	1
2	V	32 Interest	288	Grove at the Lake Realty, LLC	100.00%	1,072,846	1,072,558	2
3	V	19 Legal		Grove at the Lake Realty, LLC	100.00%	2,452	2,452	3
4	V	19 Accounting Fees		Grove at the Lake Realty, LLC	100.00%	2,000	2,000	4
5	V	06 Repairs and Maintenance		Grove at the Lake Realty, LLC	100.00%	350	350	5
6	V	20 Dues and Subscriptions		Grove at the Lake Realty, LLC	100.00%	237	237	6
7	V	21 Bank Service Charges		Grove at the Lake Realty, LLC	100.00%	233	233	7
8	V	30 Depreciation		Grove at the Lake Realty, LLC	100.00%	376,416	376,416	8
9	V	36 Amortization of Loan Fees		Grove at the Lake Realty, LLC	100.00%	45,750	45,750	9
10	V	20 License and Permits		Grove at the Lake Realty, LLC	100.00%	500	500	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,475,140			\$ 1,500,784	\$ * 25,644	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	2	FOOD	Legacy Healthcare Financial Services	100.00%	\$ 28	\$	28	15
16	V	3	HOUSEKEEPING WAGES	Legacy Healthcare Financial Services	100.00%	1,321		1,321	16
17	V	3	HOUSEKEEPING SUPPLIES	Legacy Healthcare Financial Services	100.00%	160		160	17
18	V	5	UTILITIES	Legacy Healthcare Financial Services	100.00%	1,714		1,714	18
19	V	6	GROUNDS & MAINTENANCE	Legacy Healthcare Financial Services	100.00%	4,700		4,700	19
20	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%				20
21	V	19	PROFESSIONAL FEES	Legacy Healthcare Financial Services	100.00%	11,941		11,941	21
22	V	20	FEES, SUBSCRIPTIONS	Legacy Healthcare Financial Services	100.00%	784		784	22
23	V	21	CLERICAL & GENERAL WAGES	Legacy Healthcare Financial Services	100.00%	176,324		176,324	23
24	V	21	CLERICAL & GENERAL OTHER COSTS	Legacy Healthcare Financial Services	100.00%	15,025		15,025	24
25	V	24	SEMINARS	Legacy Healthcare Financial Services	100.00%	1,830		1,830	25
26	V	26	INSURANCE	Legacy Healthcare Financial Services	100.00%	1,573		1,573	26
27	V	27	EMP. BEN.-GEN. ADMIN.	Legacy Healthcare Financial Services	100.00%	29,974		29,974	27
28	V	27	EMP BEN- OWNERS	Legacy Healthcare Financial Services	100.00%				28
29	V	30	DEPRECIATION	Legacy Healthcare Financial Services	100.00%	3,632		3,632	29
30	V	32	INTEREST	Legacy Healthcare Financial Services	100.00%	25		25	30
31	V	34	RENT	Legacy Healthcare Financial Services	100.00%	13,733		13,733	31
32	V								32
33	V	19	BOOKKEEPING FEES	Legacy Healthcare Financial Services	100.00%			(264,000)	33
34	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%			(41,468)	34
35	V	17	MANAGEMENT FEES- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	20,734		20,734	35
36	V	17	MANAGEMENT FEES- M. SHABAT	Legacy Healthcare Financial Services	100.00%	20,734		20,734	36
37	V	27	HEALTH INSURANCE/BENEFITS- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	6,894		6,894	37
38	V	27	HEALTH INSURANCE/BENEFITS- M. SHABAT	Legacy Healthcare Financial Services	100.00%	6,894		6,894	38
39	Total		\$ 305,468			\$ 318,021	\$ *	12,553	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	20 DUES & SUBSCRIPTIONS		Legacy Real Properties	100.00%	38	\$	38	15
16	V	30 DEPRECIATION		Legacy Real Properties	100.00%	5,204		5,204	16
17	V	32 INTEREST EXPENSE		Legacy Real Properties	100.00%	4,349		4,349	17
18	V	33 REAL ESTATE TAXES		Legacy Real Properties	100.00%	4,587		4,587	18
19	V								19
20	V	34 RENT	13,733	Legacy Real Properties	100.00%			(13,733)	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		\$ 13,733			\$ 14,179	\$ *	446	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	<b>Total</b>		\$			\$	\$ *	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	CHAIM RAJCHENBACH	30.5000%	ASTORIA PLACE LIVING AND REHABILITATION CENTER,LLC	CHICAGO	THE GROVE AT THE LAKE REALTY		BUILDING CO	1
2	MENACHEM SHABAT	30.5000%	ELMBROOK NURSING,LLC	ELMHURST	LEGACY REAL PROPERTIES , I	LINCOLNWOOD	BUILDING CO	2
3	RAJCHENBACH FAMILY TRUST	14.5000%	THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKKEE	3
4	RONALD SHABAT	24.5000%	THE GROVE OF EVANSTON,LLC	EVANSTON	LIFELINE AMBULANCE	CHICAGO	AMBULANCE	4
5			THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER,LLC	CHICAGO	REMED SERVICES, LLC	LINCOLNWOOD	DME SALES	5
6			LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				6
7			PARK VILLA NURSING AND REHABILITATION CENTER,LLC	MELROSE PARK				7
8			PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				8
9			WINDSOR PARK	CHICAGO				9
10			CHALET LIVING & REHAB CENTER	CHICAGO				10
11			THE GROVE OF NORTHBROOK	NORTHBROOK				11
12			THE VILLA AT EVERGREEN	EVERGREEN PARK				12
13			WARREN BARR	CHICAGO				13
14			THE GROVE OF LAGRANGE PARK,LLC	LAGRANGE PARK				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

Grove at the Lake Lvg & Reh

# 0051581

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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chaim Rajchenbach	Owner	Administrative	30.50%	See Attached	5.18	10.36%	Mgmt Fees	\$ 20,734	17-07	1
2	Menachem Shabat	Owner	Administrative	30.50%	See Attached	5.18	10.36%	Mgmt Fees	20,734	17-07	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	\$ 41,468		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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 Legacy Healthcare Financial Services  
 Street Address 7040 N. Ridgeway  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-9797  
 Fax Number ( 847) 679-1126

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	AVAIL. BED DAYS	809,780	17	\$ 271	\$ 83,950	\$ 28	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	809,780	17	12,745	83,950	1,321	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	809,780	17	1,546	83,950	160	3
4	5	UTILITIES	AVAIL. BED DAYS	809,780	17	16,531	83,950	1,714	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	809,780	17	45,337	83,950	4,700	5
6	17	MANAGEMENT FEES	AVAIL. BED DAYS	809,780	17		83,950		6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	809,780	17	115,181	83,950	11,941	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	809,780	17	7,563	83,950	784	8
9	21	CLERICAL & GENERAL WAG	AVAIL. BED DAYS	809,780	17	1,700,817	83,950	176,324	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	809,780	17	144,929	83,950	15,025	10
11	24	SEMINARS	AVAIL. BED DAYS	809,780	17	17,652	83,950	1,830	11
12	26	INSURANCE	AVAIL. BED DAYS	809,780	17	15,170	83,950	1,573	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	809,780	17	289,128	83,950	29,974	13
14	27	EMP BEN- OWNERS	AVAIL. BED DAYS	809,780	17		83,950		14
15	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	35,039	83,950	3,632	15
16	32	INTEREST	AVAIL. BED DAYS	809,780	17	242	83,950	25	16
17	34	RENT	AVAIL. BED DAYS	809,780	17	132,473	83,950	13,733	17
18									18
19									19
20									20
21	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	17	200,000	5	20,734	21
22	17	MANAGEMENT FEES- M. SH	AVG HOURS WKD	50	17	200,000	5	20,734	22
23	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	5	6,894	23
24	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	5	6,894	24
25	TOTALS					\$ 3,067,628	\$ 1,713,563	\$ 318,021	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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 Legacy Real Properties  
 Street Address 7040 N. Ridgeway  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-9797  
 Fax Number ( 847) 679-1126

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	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	809,780	17	368	83,950	38	1
2	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	50,196	83,950	5,204	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	809,780	17	41,954	83,950	4,349	3
4	33	REAL ESTATE TAXES	AVAIL. BED DAYS	809,780	17	44,250	83,950	4,587	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				\$ 136,768	\$		\$ 14,179	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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 Grove at the Lake Lvg & Reh

# 0051581

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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
<b>A. Directly Facility Related</b>																	
<b>Long-Term</b>																	
1	The Private Bank		X	Mortgage			\$	\$ 11,225,000			\$ 928,377						
2																	
3																	
4																	
5																	
<b>Working Capital</b>																	
6	The Private Bank		X	Line of Credit				1,431,753			78,545						
7	The Private Bank		X	Line of Credit				2,407,026			144,469						
8	See Supplemental Schedule										4,374						
9	<b>TOTAL Facility Related</b>						\$	\$ 15,063,779			\$ 1,155,765						
<b>B. Non-Facility Related*</b>																	
10	Interest Income		X								(12,308)						
11	Interest Income - Bldg Co		X								(288)						
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (12,596)						
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 15,063,779			\$ 1,143,169						

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

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

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

Facility Name & ID Number

Grove at the Lake Lvg & Reh

# 0051581

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			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8	Allocated from Legacy Financ. Serv	X					\$	\$			\$ 25					
9	Allocated from Legacy Real Prop	X									4,349					
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>										4,374					
	<b>B. Non-Facility Related*</b>															
15							\$	\$			\$					
16																
17																
18																
19																
20	<b>TOTAL Non-Facility Related</b>															

\* 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.)



## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Grove at the Lake Lyg & Reh COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0051581

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>04-22-301-007</u>	<u>Long Term Care Property</u>	\$ <u>262,567.44</u>	\$ <u>262,567.44</u>
2. <u>04-22-301-009</u>	<u>Long Term Care Property</u>	\$ <u>19,307.60</u>	\$ <u>19,307.60</u>
3. <u>See Attached</u>	<u>See Attached</u>	\$ <u>44,384.14</u>	\$ <u>4,601.31</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>326,259.18</u></u>	\$ <u><u>286,476.35</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.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**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 Grove at the Lake Lvg & Reh

# 0051581 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 83,793 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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>50,091</u>	<u>1990</u>	<u>\$ 28,460</u>	<u>1</u>
2	<u>Allocated from Legacy Real Properties</u>			<u>8,481</u>	<u>2</u>
3	<b>TOTALS</b>	<b>50,091</b>		<b>\$ 36,941</b>	<b>3</b>

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	230		1990	1975	\$ 5,384,307	\$ 208,332	39	\$ 138,059	\$ (70,273)	\$ 588,323	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		1980		5,655		20			5,655	9
10	Various		1981		13,906		20			13,906	10
11	Various		1982		1,171		20			1,171	11
12	Various		1983		17,000		20			16,819	12
13	Various		1984		36,737		20			36,737	13
14	Various		1985		135,882		20			135,840	14
15	Various		1986		63,852		20			63,018	15
16	Various		1987		60,439		20			60,094	16
17	Various		1988		24,257		20			23,967	17
18	Various		1989		102,083		20	27	27	102,041	18
19	Various		1990		84,998		20			84,998	19
20	Various		1991		10,496		20			10,496	20
21	Various		1992		18,109		20			18,109	21
22	Various		1993		39,981		20	650	650	39,981	22
23	Various		1994		123,996		20	6,188	6,188	121,415	23
24	Various		1995		157,007		20	7,850	7,850	147,373	24
25	Various		1996		210,423		20	10,521	10,521	182,895	25
26	Various		1997		97,938		20	4,897	4,897	81,255	26
27	Various		1998		76,538		20	3,827	3,827	58,406	27
28	Various		1999		232,757		20	11,331	11,331	162,970	28
29	Various		2000		88,771		20	4,409	4,409	60,316	29
30	Various		2001		147,900		20	7,047	7,047	94,881	30
31	Various		2002		156,984		20	2,571	2,571	145,774	31
32	Various		2003		473,434		20	16,547	16,547	458,008	32
33	Various		2004		276,659		20	15,379	15,379	241,837	33
34	Various		2005		89,356		20	2,888	2,888	69,805	34
35	Various		2006		90,306		20	5,572	5,572	48,376	35
36	Various		2007		115,795		20	8,336	8,336	54,391	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 Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Various	2008	\$ 117,156	\$	20	\$ 11,816	\$ 11,816	\$ 75,181	37
38	Various	2009	186,177		20	18,513	18,513	83,339	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	Related Building Company (Pages 12F & 12G)		2,512,410	146,964		104,541	(42,423)	187,640	67
68	Related Party Allocations (Pages 12H & 12I)		142,917	4,797		5,937	1,140	21,632	68
69	Financial Statement Depreciation			317,493			(317,493)		69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 11,295,397	\$ 677,586		\$ 386,907	\$ (290,679)	\$ 3,496,648	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Grove at the Lake Lvg &amp; Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 11,295,397	\$ 677,586		\$ 386,907	\$ (290,679)	\$ 3,496,648	1
2	2Nd Floor Flooring	2010	43,195		20	3,960	3,960	15,838	2
3	Handrails	2010	24,153		20	2,013	2,013	8,051	3
4	Elevator Motor	2010	6,030		20	603	603	2,412	4
5	Window Installation	2010	31,620		20	2,372	2,372	9,486	5
6	New Circuits	2010	7,110		20	260	260	1,038	6
7	Roofing	2010	7,774		20	648	648	2,592	7
8	Security System	2010	9,739		20	730	730	2,922	8
9	Wallcoverings	2010	6,597		20	550	550	2,199	9
10	Laminate Countertop	2010	3,658		20	366	366	1,463	10
11	Dining Room Buildout	2010	5,974		20	548	548	2,190	11
12	Concrete Steps & Rail	2010	4,400		20	296	296	1,184	12
13	Wall Coverings	2010	2,844		20	190	190	758	13
14	Wallcoverings	2010	4,211		20	246	246	983	14
15	Handrails-3Rd Floor	2010	31,195		20	1,560	1,560	6,239	15
16	Refrigeration Fan	2010	2,990		20	150	150	598	16
17	Air Conditioner Compressor	2010	5,429		20	226	226	905	17
18	Volt 30 Amp Circuit	2010	3,313		20	138	138	552	18
19	Insulation	2010	36,145		20	904	904	3,615	19
20	Fire Dampers	2010	3,587		20	60	60	239	20
21	Privacy Curtains	2010	11,063		20	1,291	1,291	5,163	21
22	Roller Shades	2010	9,752		20	975	975	3,901	22
23	3 Fire Dampers	2010	3,587		20	60	60	239	23
24	Exhaust Fan	2010	6,674		20	56	56	222	24
25	Glass	2010	2,971		20	74	74	297	25
26	Wiring	2010	6,037		20	101	101	402	26
27	Pump And Piping	2010	13,527		20	1,353	1,353	5,411	27
28	New Windows And Doors	2010	7,200		20	360	360	1,440	28
29	New Windows	2010	56,746		20	2,837	2,837	11,349	29
30	Flooring	2010	60,516		20	3,026	3,026	12,103	30
31	Penthouse Air Handler & Laundry Rm Exhaust Fan Maintenance	2010	4,272		20	214	214	854	31
32	Electrical Maintenance:Panels,Receptacles,Generator	2010	3,065		20	153	153	613	32
33	Building Improvements - Arch/Planners	2011	9,003		20	900	900	2,101	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,729,773	\$ 677,586		\$ 414,122	\$ (263,464)	\$ 3,604,008	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Grove at the Lake Lvg &amp; Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 11,729,773	\$ 677,586		\$ 414,122	\$ (263,464)	\$ 3,604,008	1
2	Bimp - Sas Arch/Planners	2011	44,586		20	4,459	4,459	9,660	2
3	Bimp - Supply Counter	2011	4,278		20	428	428	891	3
4	Exhaust Fan	2011	6,674		20	334	334	1,001	4
5	Kitchen Air Handler	2011	9,829		20	491	491	1,474	5
6	Kitchen Air Handler	2011	19,956		20	998	998	2,993	6
7	Boiler Maintenance, Compressor Repair,	2011	38,184		20	1,909	1,909	5,728	7
8	Fence Post	2011	2,875		20	144	144	431	8
9	Drapery	2011	4,139		20	414	414	1,242	9
10	Repair Nurse Call	2011	4,897		20	245	245	735	10
11	Replace Leaking Gaskets On Emergency Generator	2011	2,760		20	138	138	414	11
12	Hvac Repair	2011	2,855		20	143	143	428	12
13	3Rd Floor Nurse Call System	2011	14,070		20	704	704	2,111	13
14	Fire Station And Bezels To Passenger Elevators	2011	5,198		20	260	260	780	14
15	Electrical Wiring	2011	3,135		20	157	157	470	15
16	New Condenser Motor, Brackets, And Fan Blade For Condenser F	2012	3,477		20	695	695	1,217	16
17	Replace Nurse Call System And Sound Alert Buzzer System For 2N	2012	10,195		20	2,039	2,039	3,568	17
18	Universal Elevator Werks	2012	5,198		20	1,040	1,040	2,079	18
19	Land Improvement	2012	7,590		20	506	506	1,012	19
20	Landscaping - 4 Loads Of Topsoil, Perennials, Mulch	2012	2,670		20	134	134	200	20
21	Installed Series 90 Modulating Control For Boilers	2012	2,708		20	135	135	169	21
22	Asbestos Abatement And Reinsulated Chilled Water Lines	2013	4,650		20	465	465	465	22
23	Connect Customer Tamper Switches & Waterflow Switches	2013	3,919		20	359	359	359	23
24	Tape-On Corner Guard	2013	5,489		20	100	100	100	24
25	Remote Annunciator And Remote Emergency Stop Station	2013	3,871		20	323	323	323	25
26	Reworked Sprinklers In Shower Rooms In 2Nd, 3Rd, 4Th Floor	2013	3,540		20	148	148	148	26
27	Magnetic Lock, Emergency Exit, Key Pad, Etc.	2013	10,225		20	511	511	511	27
28	Concrete Pad For Huhc Unit	2013	3,000		20	125	125	125	28
29	Install Corner Guards, Patch Damaged Areas, Etc.	2013	4,195		20	140	140	140	29
30	Door Systems - Furnished And Installed	2013	4,907		20	123	123	123	30
31	Furnish And Install New Connectors, Splitters, Box Extensions	2013	7,800		20	520	520	520	31
32	Architectural, Engineering Services - 3Rd And 4Th Floor Bathrms	2013	8,685		20	869	869	869	32
33	Hallways And Elevators - Fluorescent Foot Fixtures, Low Voltage	2013	6,457		20	215	215	215	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,991,785	\$ 677,586		\$ 433,389	\$ (244,197)	\$ 3,644,508	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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 11,991,785	\$ 677,586		\$ 433,389	\$ (244,197)	\$ 3,644,508	1
2	Chiller Repair - Heating & Cooling	2013	7,607		20	507	507	507	2
3	New Motion Sensors In Bathrms, Wall Lights And Fixtures	2013	11,699		20	292	292	292	3
4	Chain Link Fence	2013	6,650		20	37	37	37	4
5	Amplifiers, Hall Lights, Bath Pull Stations, Etc.	2013	5,126		20	85	85	85	5
6	Chiller Repair - Heating & Cooling	2013	52,930		20	2,647	2,647	2,647	6
7	Installed Closed Doors, Steel Double Door, Vents	2013	6,575		20	329	329	329	7
8	4Th Flr Dining Rm-New Drop Ceiling, Countertops, Window Seals	2013	11,275		20	564	564	564	8
9	Penthouse Common Areas-Installed New Drywall, Prime And Pain	2013	28,400		20	1,420	1,420	1,420	9
10	4Th Flr Dining Area-New Drywall	2013	5,175		20	259	259	259	10
11	Security Locks And System	2013	10,270		20	514	514	514	11
12	New Chiller	2013	26,070		20	1,304	1,304	1,304	12
13	4Th Floor Cove Base Installation, Floor Tile, Signage, Millwork	2013	10,214		20	511	511	511	13
14	3Rd,4Th Floor Shower/Bathrm - Walls, Doors, Concrete Floors, Ti	2013	102,575		20	5,129	5,129	5,129	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)		\$ 12,276,352	\$ 677,586		\$ 446,985	\$ (230,601)	\$ 3,658,105	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

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		\$ 12,276,352	\$ 677,586		\$ 446,985	\$ (230,601)	\$ 3,658,105	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)	\$ 12,276,352	\$ 677,586		\$ 446,985	\$ (230,601)	\$ 3,658,105	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Grove at the Lake Lvg &amp; Reh

# 0051581

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	<b>Building Company Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	4Th Floor Nurse Call System	2012	5,054		20	168	168	336	9
10	36 Master Unit, Bathroom Stations, Double Stations, Single Station	2012	14,070		20	469	469	637	10
11	Framing/Drywall For Nurses Stations	2012	6,000		20	200	200	368	11
12	1St Flr Flooring, Masonry, Doors, Windows, Painting, Electrical	2012	797,114		20	27,936	27,936	28,104	12
13	1St Floor Sas Architect Fees	2012	39,728		20	1,938	1,938	2,106	13
14	Install new framing, drywall, and taping in corridors.	2012	15,375		20	512	512	680	14
15	Installation of cable jacks, patching and sanding of sprinkler pipe.	2012	47,760		20	1,590	1,590	1,758	15
16	Install receptacles for TV in residence bedrooms	2012	6,204		20	207	207	375	16
17	Complete installation of Landscape, irrigation system per proposal	2012	14,500		20	483	483	651	17
18	Add additional soffits for nurses stations, patching	2012	9,000		20	300	300	468	18
19	New lighting system, new exit sign.	2012	24,845		20	1,242	1,242	1,410	19
20	Room 313,319,334,405-411-Repair dry wall, new tiles	2012	12,775		20	425	425	593	20
21	Remove baseboard and prep for paint, work throughout guestrooms	2012	48,339		20	1,610	1,610	1,778	21
22	116 VT-Door	2012	31,933		20	1,063	1,063	1,231	22
23	Remove all existing baseboard and prep for paint in guest baths, p	2012	22,505		20	749	749	917	23
24	Complete the framing and installation of drywall for all soffits, rep	2012	32,084		20	1,068	1,068	1,236	24
25	Replace 117 new and four old doors, install seven diving walls, inst	2012	13,908		20	463	463	631	25
26	TV plates installed behind the TV's	2012	3,745		20	125	125	293	26
27	Provide and install drywall patches and tape due to springler pipe,	2012	11,830		20	394	394	562	27
28	All damaged drywall and electrical debris as requested, install new	2012	19,413		20	646	646	814	28
29	Completed all work throughout guestrooms, additional drywall an	2012	26,747		20	891	891	1,059	29
30	Repair drywall, sanding, soffits	2012	4,897		20	163	163	331	30
31	Checked existing bx wiring, installed 63 new receptacles	2012	13,058		20	435	435	603	31
32	Installed j-box for microwave, steam table outlet, wall light	2012	5,158		20	172	172	340	32
33	Install 2 new shrub zones for plantings, electric solenoid valves, shr	2012	3,000		20	100	100	268	33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Grove at the Lake Lvg &amp; Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Building Company Information Continued</b>		\$	\$		\$	\$	\$	1
2	Low voltage installations	2012	28,475		20	948	948	1,896	2
3	81.25 X 59.00 General Suppliers	2012	2,696		20	225	225	1,173	3
4	Window treatments and installation	2012	11,605		20	774	774	1,722	4
5	Cut away drywall throughout the 3rd floor	2012	3,420		20	114	114	1,062	5
6	Removed Nurse Station lights; Installed 4 ceiling lights, 1 exit sign, 2 ca	2012	24,185		20	805	805	1,753	6
7	Elevator Work - New software to allow elevator to re-level with doors	2012	10,640		20	354	354	1,302	7
8	Triton DVR	2012	14,818		20	493	493	1,441	8
9	Telepone System and wiring	2012	24,241		20	807	807	1,755	9
10	Triton DVR CCTV Sytem with installation and cutover	2012	14,876		20	495	495	1,443	10
11	3rd Floor Corridor & Patient Room-Installed lights, exit signs, sprinkle	2012	46,079		20	1,534	1,534	2,482	11
12	3rd & 4th Floor-Framing, drywall & taping; Installed all 2x2 ultima wi	2012	20,000		20	666	666	1,614	12
13	Building Permit, City of Zion for Interior Remodel- Office Space	2012	8,300		20	276	276	1,224	13
14	Exterior Signage and Lighting	2012	37,709		20	1,885	1,885	2,833	14
15	1st Floor, 2nd Floor, 3rd Floor, and 4th Floor - Fire Sprinklers	2012	211,240		20	10,562	10,562	21,124	15
16	2nd Floor Res Rms, 3rd Floor Rms, Nurse Stations, Bathrooms -								16
17	Removed existing wall tiles, installed new light fixtures, ceramic wall tile								17
18	Removed existing cove base, floor prep, and installed cornicles	2012	264,819		20	13,241	13,241	26,482	18
19	Nurse Stations, 2nd-4th Floors Corridors, dining & resid rms, bathrooms								19
20	Light fixtures, floor prep, handrails, wallcoverings, cornicles								20
21	cove bases, ceramic tiles, millwork base, and signage	2012	427,729		20	21,386	21,386	42,772	21
22	Therapy Rms, 2nd Flr Rms- new mirror, drop ceilings, sinks, ceiling pa	2013	39,260		20	1,963	1,963	23,349	22
23	3rd Floor dining rms-Removed existing light fixtures and installed 17 r	2013	6,117		20	306	306	306	23
24	3rd Flr Dining area & Rm 231-patching,painting, and installed wallcov	2013	4,230		20	212	212	212	24
25	3rd Flr Dining area-Removed and Installed new drywall	2013	10,455		20	523	523	523	25
26	3rd Flr Dining Rm-Installed new 2x2 drop ceilings, sinks, and chair rai	2013	12,475		20	624	624	624	26
27	20 loc overhead paging systems	2013	4,747		20	237	237	237	27
28	Furnished and installed hot water boiler	2013	14,470		20	724	724	724	28
29	Generator repair-Removed and replaced oil filters, cylinder head liners	2013	28,820		20	1,441	1,441	1,441	29
30	4th Flr Dining Rm-Removed conduit in floor, ceiling fixtures; Installed	2013	4,639		20	232	232	232	30
31	Lobby, Laundry Rm and elevators-Installed 4 new receptacles;circuit w	2013	7,324		20	366	366	366	31
32					20				32
33	Depreciation			146,964			(146,964)		33
34	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>		\$ 2,512,410	\$ 146,964		\$ 104,541	\$ (42,423)	\$ 187,640	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	<b>Related Party Information</b>			\$		\$				\$		\$		\$		1
2	<b>Buildings:</b>															2
3	Allocated from Legacy Real Properties	2009			65,713		2,190		20		2,190				9,857	3
4																4
5																5
6																6
7																7
8	<b>Leasehold Information</b>															8
9	Allocated from Legacy Healthcare Financial Services	2012			2,956		311		20		148		(163)		296	9
10	Allocated from Legacy Healthcare Financial Services	2013			9,455		994		20		473		(521)		473	10
11																11
12	Allocated from Legacy Real Properties	2009			37,317		933		20		1,866		933		6,997	12
13	Allocated from Legacy Real Properties	2010			11,347		369		20		454		85		1,590	13
14	Allocated from Legacy Real Properties	2011			16,129				20		806		806		2,419	14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
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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 Grove at the Lake Lvg & Reh

# 0051581

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		\$ 142,917	\$ 4,797		\$ 5,937	\$ 1,140	\$ 21,632	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	\$ 1,672,766	\$ 24,011	\$ 189,758	\$ 165,747	10	\$ 1,012,121	71
72	Current Year Purchases	198,807	1,154	18,886	17,732	10	18,886	72
73	Fully Depreciated Assets	1,132,601				10	1,132,601	73
74								74
75	TOTALS	\$ 3,004,174	\$ 25,165	\$ 208,643	\$ 183,478		\$ 2,163,608	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		VAN	2008	\$ 15,461	\$	\$ 2,324	\$ 2,324	5	\$ 13,912	76
77										77
78										78
79										79
80	TOTALS			\$ 15,461	\$	\$ 2,324	\$ 2,324		\$ 13,912	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 15,332,928	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 702,751	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 657,953	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (44,798)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,835,624	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	LAND - 1994	\$ 199,000	\$	\$	86
87	REMODEL STORAGE ROOM - 1999	4,000			87
88	REMODEL STORAGE RM - 1999	10,000			88
89	REMODEL STORAGE ROOM - 1999	4,300			89
90	DAYCARE CTR ARCHITEC - 2000	787			90
91	TOTALS	\$ 218,087	\$	\$	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 Grove at the Lake Lvg & Reh

# 0051581

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	Storage				3,060			5
6								6
7	TOTAL				\$ 3,060			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: \$ 43,706

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	Facility	2010 Acura RL	\$ 831.53	\$ 9,188	17
18	Facility	Lexus	799.00	9,628	18
19					19
20					20
21	TOTAL		\$ 1,630.53	\$ 18,816	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

Facility Name & ID Number Grove at the Lake Lvg & Reh # 0051581 Report Period Beginning: 01/01/13 Ending: 12/31/13  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 394,029	\$		\$ 394,029	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				158,029			158,029	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				311,635			311,635	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 - 02	# of prescrpts					465,949		465,949	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>						73,297	110,554		183,851	13
14	TOTAL			\$			\$ 936,990	\$ 576,503		\$ 1,513,493	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh# 0051581Report Period Beginning: 01/01/13

Ending:

12/31/13

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 100,395	\$ 1,122,838	1
2	Cash-Patient Deposits	5,859	5,859	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	2,976,932	2,976,932	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	121,686	121,686	6
7	Other Prepaid Expenses	6,789	6,789	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	13,664	44,663	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,225,325	\$ 4,278,767	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,000,000	13
14	Buildings, at Historical Cost		8,124,901	14
15	Leasehold Improvements, at Historical Cost	208,300	3,006,411	15
16	Equipment, at Historical Cost	2,158,777	2,605,042	16
17	Accumulated Depreciation (book methods)	(679,602)	(1,422,982)	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): <u>See Attached Schedule</u>	3,143,112	2,508,499	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 4,830,587	\$ 15,821,871	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,055,912	\$ 20,100,638	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,447,122	\$ 1,453,968	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,431,753	3,838,779	29
30	Accrued Salaries Payable	265,558	265,558	30
31	Accrued Taxes Payable (excluding real estate taxes)	93,545	93,545	31
32	Accrued Real Estate Taxes(Sch.IX-B)		292,622	32
33	Accrued Interest Payable	6,975	80,873	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule</u>	143,750	143,750	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,388,703	\$ 6,169,095	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,225,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached Schedule</u>	474,175	3,628,375	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 474,175	\$ 14,853,375	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,862,878	\$ 21,022,470	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,193,034	\$ (921,832)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,055,912	\$ 20,100,638	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,937,425</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>2</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>4,937,427</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(744,393)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(744,393)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>4,193,034</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 12,002,249	1
2	Discounts and Allowances for all Levels	(652,486)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 11,349,763</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,838,699	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,838,699</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	404,146	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,123	19
20	Radiology and X-Ray	60,560	20
21	Other Medical Services	5,793	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 479,622</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	12,308	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 12,308</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	6,127	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 6,127</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 13,686,519</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,761,670	31
32	Health Care	4,525,185	32
33	General Administration	2,945,246	33
<b>B. Capital Expense</b>			
34	Ownership	2,258,739	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,469,382	35
36	Provider Participation Fee	470,690	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 14,430,912</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(744,393)</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (744,393)</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,091,989	44
45	Private Pay - Net Inpatient Revenue	407,342	45
46	Medicare - Net Inpatient Revenue	2,764,465	46
47	Other-(specify) <u>Insurance</u>	85,967	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 11,349,763</b>	<b>49</b>

\* 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 Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,125	2,395	\$ 117,247	\$ 48.95	1
2	Assistant Director of Nursing	2,044	2,211	75,558	34.17	2
3	Registered Nurses	30,743	33,445	1,103,811	33.00	3
4	Licensed Practical Nurses	31,478	33,600	819,110	24.38	4
5	CNAs & Orderlies	106,597	115,840	1,356,503	11.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,579	10,658	154,809	14.53	8
9	Activity Director	1,834	1,930	32,226	16.70	9
10	Activity Assistants	4,365	4,797	78,791	16.43	10
11	Social Service Workers	6,654	7,312	190,124	26.00	11
12	Dietician					12
13	Food Service Supervisor	2,052	2,256	58,646	26.00	13
14	Head Cook	6,960	7,353	82,495	11.22	14
15	Cook Helpers/Assistants	19,644	21,201	208,446	9.83	15
16	Dishwashers					16
17	Maintenance Workers	7,034	7,730	156,470	20.24	17
18	Housekeepers	14,561	16,096	160,918	10.00	18
19	Laundry	10,337	11,493	127,332	11.08	19
20	Administrator	2,820	3,100	151,363	48.83	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,238	14,548	197,121	13.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,759	1,807	39,763	22.00	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	273,824	297,772	\$ 5,110,733 *	\$ 17.16	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 17,015	01-03	35
36	Medical Director	Monthly	34,600	09-03	36
37	Medical Records Consultant	Monthly	784	10-03	37
38	Nurse Consultant	Monthly	40,175	10-03	38
39	Pharmacist Consultant	Monthly	17,112	10-03	39
40	Physical Therapy Consultant	Monthly	1,290	10a-03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	27,300	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Per Visit	468	11-03	44
45	Social Service Consultant	307	19,616	12-03	45
46	Other(specify)				46
47	Clergy	Monthly	7,019	12-03	47
48					48
49	TOTAL (lines 35 - 48)	307	\$ 165,379		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	2,554	\$ 65,772	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,554	\$ 65,772		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning: 01/01/13

Ending: 12/31/13

**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	
Claudia Harris (10/09/13 - 12/31/13)	Administrator	0.00%	\$ 31,316	Workers' Compensation Insurance	\$ 148,307	IDPH License Fee	\$ 3,980	
Tonya Palmer (8/15/13 - 12/31/13)	Administrator	0.00%	10,317	Unemployment Compensation Insurance	228,400	Advertising: Employee Recruitment	43,204	
Julie Stangel (12/09/13 - 12/31/13)	Administrator	0.00%	11,966	FICA Taxes	389,673	Health Care Worker Background Check	12,294	
Eliyahu Waldman (01/01/13 - 10/08/13)	Administrator	0.00%	97,763	Employee Health Insurance	231,367	(Indicate # of checks performed <u>680</u> )		
				Employee Meals	54,619	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	10,056	
				Union Pension	15,023	Licenses and Permits	3,468	
				Employee Physical Exams	3,981	Allocated from Legacy Financ. Serv.	784	
				Other Employee Benefits	12,814	Allocated from Legacy Real Properties	38	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 151,362	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,084,184	TOTAL (agree to Sch. V, line 20, col. 8)	
B. Administrative - Other							Less: Public Relations Expense ( )	
Description			Amount				Non-allowable advertising ( )	
Chaim Rajchenbach - Management Fees			\$ 20,734				Yellow page advertising ( )	
Menachem Shabat - Management Fees			20,734					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 41,468	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description			Description	
Vendor/Payee	Type	Amount		Description	Line #	Amount	Amount	
See Attached	Legal	\$ 149,131					Out-of-State Travel	
Frost, Ruttenberg, & Rothblatt	Accounting	27,565						
McGladrey LLP	Accounting	60						
Robert Springer	Accounting	656					In-State Travel	
ML Enterprise	Purchasing Consultant	6,123						
Legacy Healthcare	Bookkeeping	264,000						
Creative Technology	Data Processing	9,210						
Health Data Systems Inc.	Data Processing	18,264					Seminar Expense	
Ability Network	Data Processing	97					Allocated from Legacy Financ. Serv	
Ivans	Data Processing	1,030						
Lexis Nexis	Data Processing	928						
See Supplemental Schedule		82,607					Entertainment Expense ( )	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 559,673	TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)
							\$	11,396

\* 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												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning: 01/01/13

Ending: 12/31/13

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council on Long Term Care \$19,957
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 66,337 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO        If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. Sheridan Healthcare #0027680
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 470,690  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 54,619 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
  - c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
  - d. Have vehicle usage logs been maintained? No
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
  - g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ No**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.