



Facility Name & ID Number The Grove of Evanston

# 0050948 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	124	Skilled (SNF)	124	45,260	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	124	TOTALS	124	45,260	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	2,596	317	13,279	16,192	8
9	SNF/PED					9
10	ICF	14,152	1,125		15,277	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,748	1,442	13,279	31,469	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.53%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 07/01/2010

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 07/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 124 and days of care provided 12,541

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2013 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

The Grove of Evanston

# 0050948

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	316,602	17,266	12,314	346,182		346,182	346,182			1
2	Food Purchase		213,059		213,059	(35,682)	177,377	(21,868)	155,509		2
3	Housekeeping	144,618	34,794	1,442	180,854		180,854	799	181,653		3
4	Laundry		190	121,613	121,803		121,803		121,803		4
5	Heat and Other Utilities			110,703	110,703		110,703	(8,313)	102,390		5
6	Maintenance	80,273		128,972	209,245		209,245	7,237	216,482		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	541,493	265,309	375,044	1,181,846	(35,682)	1,146,164	(22,145)	1,124,019		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			109,100	109,100		109,100		109,100		9
10	Nursing and Medical Records	2,219,187	130,639	129,651	2,479,477		2,479,477	(49,999)	2,429,478		10
10a	Therapy	137,108			137,108		137,108		137,108		10a
11	Activities	104,370	8,495		112,865		112,865		112,865		11
12	Social Services	179,430		10,822	190,252		190,252	1,419	191,671		12
13	CNA Training										13
14	Program Transportation			68,128	68,128		68,128		68,128		14
15	Other (specify):*							203	203		15
16	<b>TOTAL Health Care and Programs</b>	2,640,095	139,134	317,701	3,096,930		3,096,930	(48,377)	3,048,553		16
	<b>C. General Administration</b>										
17	Administrative	225,130		23,436	248,566		248,566	10,857	259,423		17
18	Directors Fees										18
19	Professional Services			454,400	454,400	(185)	454,215	(265,873)	188,342		19
20	Dues, Fees, Subscriptions & Promotions			261,875	261,875		261,875	(194,785)	67,090		20
21	Clerical & General Office Expenses	68,425	5,075	412,461	485,961		485,961	(254,103)	231,858		21
22	Employee Benefits & Payroll Taxes			580,931	580,931	35,682	616,613		616,613		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,740	6,740		6,740	1,033	7,773		24
25	Other Admin. Staff Transportation			16,231	16,231		16,231		16,231		25
26	Insurance-Prop.Liab.Malpractice			110,719	110,719		110,719	848	111,567		26
27	Other (specify):*							24,113	24,113		27
28	<b>TOTAL General Administration</b>	293,555	5,075	1,866,793	2,165,423	35,497	2,200,920	(677,911)	1,523,010		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,475,143	409,518	2,559,538	6,444,199	(185)	6,444,014	(748,433)	5,695,581		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.

Facility Name & ID Number The Grove of Evanston

#0050948

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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			357,809	357,809		357,809	152,427	510,236			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			29,707	29,707		29,707	372,583	402,290			32
33	Real Estate Taxes			299,442	299,442	185	299,627	2,473	302,100			33
34	Rent-Facility & Grounds			961,682	961,682		961,682	(960,297)	1,385			34
35	Rent-Equipment & Vehicles			15,031	15,031		15,031		15,031			35
36	Other (specify):*							0	0			36
37	<b>TOTAL Ownership</b>			1,663,671	1,663,671	185	1,663,856	(432,813)	1,231,043			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		722,700	1,544,865	2,267,565		2,267,565	(5,374)	2,262,191			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			195,592	195,592		195,592		195,592			42
43	Other (specify):*	101,589		727,875	829,464		829,464	(829,464)	0			43
44	<b>TOTAL Special Cost Centers</b>	101,589	722,700	2,468,332	3,292,621		3,292,621	(834,838)	2,457,783			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,576,732	1,132,218	6,691,541	11,400,491		11,400,491	(2,016,083)	9,384,408			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 The Grove of Evanston

# 0050948

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	(9,237)	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	37,395	30		9
10	Interest and Other Investment Income	(28,439)	32		10
11	Discounts, Allowances, Rebates & Refunds	(21,785)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(98)	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	(1,125)	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	(226,211)	21		24
25	Fund Raising, Advertising and Promotional	(99,790)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(827)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,058,601)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,499,718)</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)	(516,366)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (516,366)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (2,016,083)</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

The Grove of EvanstonID# 0050948Report Period Beginning: 01/01/13Ending: 12/31/13

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Veterans Expense	\$ (500)	10	1
2	Sequestration	(111,614)	21	2
3	Patient Personal Items	(3,183)	10	3
4	Meals	(3,965)	21	4
5	Bank Charges	(5,181)	21	5
6	Additional R&M	4,703	06	6
7	Annual Reports	(250)	20	7
8	Marketing Salary	(91,905)	43	8
9	Non-Allowable Salary	(9,684)	21	9
10	Non-Allowable Expense	(727,875)	43	10
11	COPE Dues	(4,208)	20	11
12	Building Company - Accounting Fees	(2,450)	19	12
13	Building Company - Bank Fees	(15)	21	13
14	Building Company - Legal Fees	(20,912)	19	14
15	Building Company - License and Permits	(250)	20	15
16	Building Company - Loan Fees	(55,373)	36	16
17	Building Company - State Income Tax	(6,329)	21	17
18	Building Company - Title Fees	(1,368)	20	18
19	Non-Allowable Legal	(8,559)	19	19
20	Non-Allowable Salary	(9,684)	43	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>	(1,058,601)	49

The Grove of Evanston

ID# 0050948

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

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

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

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Grove of Evanston# 0050948

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	(21,883)		15									(21,868)	2
3	Housekeeping			799									799	3
4	Laundry													4
5	Heat and Other Utilities	(9,237)		924									(8,313)	5
6	Maintenance	4,703		2,534									7,237	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(26,417)</b>		<b>4,272</b>									<b>(22,145)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(3,683)				(46,316)							(49,999)	10
10a	Therapy													10a
11	Activities													11
12	Social Services					1,419							1,419	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					203							203	15
16	<b>TOTAL Health Care and Programs</b>	<b>(3,683)</b>				<b>(44,694)</b>							<b>(48,377)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			1		10,856							10,857	17
18	Directors Fees													18
19	Professional Services	(31,920)	23,362	(257,562)		247							(265,873)	19
20	Fees, Subscriptions & Promotions	(196,867)	1,618	423	21	21							(194,785)	20
21	Clerical & General Office Expenses	(364,951)	6,344	103,162		1,342							(254,103)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			987		46							1,033	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			848									848	26
27	Other (specify):*			23,594		520							24,113	27
28	<b>TOTAL General Administration</b>	<b>(593,738)</b>	<b>31,324</b>	<b>(128,549)</b>	<b>21</b>	<b>13,032</b>							<b>(677,911)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(623,838)</b>	<b>31,324</b>	<b>(124,277)</b>	<b>21</b>	<b>(31,662)</b>							<b>(748,433)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Grove of Evanston# 0050948

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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	37,395	110,268	1,958	2,806								152,427	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(28,439)	398,664	14	2,345								372,583	32
33	Real Estate Taxes				2,473								2,473	33
34	Rent-Facility & Grounds		(960,297)	7,404	(7,404)								(960,297)	34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*	(55,373)	55,373										0	36
37	<b>TOTAL Ownership</b>	<b>(46,416)</b>	<b>(395,992)</b>	<b>9,376</b>	<b>220</b>								<b>(432,813)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(5,374)						(5,374)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(829,464)											(829,464)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(829,464)</b>					<b>(5,374)</b>						<b>(834,838)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(1,499,718)</b>	<b>(364,668)</b>	<b>(114,902)</b>	<b>240</b>	<b>(31,662)</b>	<b>(5,374)</b>						<b>(2,016,083)</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	\$ 960,297	Grove of Evanston Realty	100.00%	\$	\$ (960,297)	1
2	V	32 Interest	30,907	Grove of Evanston Realty	100.00%	429,571	398,664	2
3	V	19 Accounting Fees		Grove of Evanston Realty	100.00%	2,450	2,450	3
4	V	21 Bank Fees		Grove of Evanston Realty	100.00%	15	15	4
5	V	30 Depreciation		Grove of Evanston Realty	100.00%	110,268	110,268	5
6	V	19 Legal Fees		Grove of Evanston Realty	100.00%	20,912	20,912	6
7	V	20 Licenses and Permits		Grove of Evanston Realty	100.00%	250	250	7
8	V	36 Loan Fees		Grove of Evanston Realty	100.00%	55,373	55,373	8
9	V	21 State Income Tax		Grove of Evanston Realty	100.00%	6,329	6,329	9
10	V	20 Title Fees		Grove of Evanston Realty	100.00%	1,368	1,368	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 991,204			\$ 626,536	\$ * (364,668)	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%	\$ 15	\$	15
16	V	3	HOUSEKEEPING WAGES	Legacy Healthcare Financial Services	100.00%	712		712
17	V	3	HOUSEKEEPING SUPPLIES	Legacy Healthcare Financial Services	100.00%	86		86
18	V	5	UTILITIES	Legacy Healthcare Financial Services	100.00%	924		924
19	V	6	GROUNDS & MAINTENANCE	Legacy Healthcare Financial Services	100.00%	2,534		2,534
20	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%			
21	V	19	PROFESSIONAL FEES	Legacy Healthcare Financial Services	100.00%	6,438		6,438
22	V	20	FEES, SUBSCRIPTIONS	Legacy Healthcare Financial Services	100.00%	423		423
23	V	21	CLERICAL & GENERAL WAGES	Legacy Healthcare Financial Services	100.00%	95,062		95,062
24	V	21	CLERICAL & GENERAL OTHER COSTS	Legacy Healthcare Financial Services	100.00%	8,100		8,100
25	V	24	SEMINARS	Legacy Healthcare Financial Services	100.00%	987		987
26	V	26	INSURANCE	Legacy Healthcare Financial Services	100.00%	848		848
27	V	27	EMP. BEN.-GEN. ADMIN.	Legacy Healthcare Financial Services	100.00%	16,160		16,160
28	V	27	EMP BEN- OWNERS	Legacy Healthcare Financial Services	100.00%			
29	V	30	DEPRECIATION	Legacy Healthcare Financial Services	100.00%	1,958		1,958
30	V	32	INTEREST	Legacy Healthcare Financial Services	100.00%	14		14
31	V	34	RENT	Legacy Healthcare Financial Services	100.00%	7,404		7,404
32	V							
33	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%			(22,356)
34	V	19	BOOKKEEPING FEES	Legacy Healthcare Financial Services	100.00%			(264,000)
35	V	17	MANAGEMENT FEES- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	11,178		11,178
36	V	17	MANAGEMENT FEES- M. SHABAT	Legacy Healthcare Financial Services	100.00%	11,178		11,178
37	V	27	HEALTH INSURANCE/BENEFITS- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	3,717		3,717
38	V	27	HEALTH INSURANCE/BENEFITS- M. SHABAT	Legacy Healthcare Financial Services	100.00%	3,717		3,717
39	Total		\$ 286,356			\$ 171,454	\$ *	(114,902)

\* 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%	21	\$	21	15
16	V	30 DEPRECIATION		Legacy Real Properties	100.00%	2,806		2,806	16
17	V	32 INTEREST EXPENSE		Legacy Real Properties	100.00%	2,345		2,345	17
18	V	33 REAL ESTATE TAXES		Legacy Real Properties	100.00%	2,473		2,473	18
19	V								19
20	V	34 RENT	7,404	Legacy Real Properties	100.00%			(7,404)	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		\$ 7,404			\$ 7,644	\$ *	240	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	10 NURSING SALARIES		Progressive Healthcare Consulting	100.00%	7,684	\$ 7,684
16	V	12 CLERGY SALARY		Progressive Healthcare Consulting	100.00%	507	507
17	V	12 ADMISSIONS SALARY		Progressive Healthcare Consulting	100.00%	3,634	3,634
18	V	15 EMP. BEN.-NURSING		Progressive Healthcare Consulting	100.00%	203	203
19	V	17 ADMIN SALARY- NON OWNER		Progressive Healthcare Consulting	100.00%	10,856	10,856
20	V	19 PROFESSIONAL FEES		Progressive Healthcare Consulting	100.00%	247	247
21	V	20 FEES, SUBSCRIPTIONS		Progressive Healthcare Consulting	100.00%	21	21
22	V	21 CLERICAL & GENERAL		Progressive Healthcare Consulting	100.00%	1,342	1,342
23	V	24 SEMINARS		Progressive Healthcare Consulting	100.00%	46	46
24	V	27 AUTO AND TRAVEL		Progressive Healthcare Consulting	100.00%	520	520
25	V						
26	V	10 NURSE CONSULTANT	54,000	Progressive Healthcare Consulting	100.00%		(54,000)
27	V	12 CLERGY	2,722	Progressive Healthcare Consulting	100.00%		(2,722)
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 56,722			\$ 25,060	\$ * (31,662)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Ambulance	\$ 30,743	Lifeline Ambulance	100.00%	\$ 25,369	\$ (5,374)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 30,743			\$ 25,369	\$ * (5,374)

\* 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:	
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:	
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	AVROHOM RAJCHENBACH	2.5050%	ASTORIA PLACE LIVING AND REHABILITATION CENTER,LLC	CHICAGO	LEGACY REAL PROPERTIES, I	LINCOLNWOOD	BUILDING CO	1
2	CHAIM RAJCHENBACH	30.0000%	ELMBROOK NURSING,LLC	ELMHURST	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKKEEP	2
3	CHAVA BUSEL	2.5050%	THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE	LIFELINE AMBULANCE LLC	CHICAGO	AMBULANCE	3
4	MENACHEM BERGER	9.9500%	THE GROVE OF EVANSTON,LLC	EVANSTON	PROGRESSIVE HEALTHCARE	LINCOLNWOOD	NURSE CONSULTING	4
5	MENACHEM SHABAT	30.0000%	THE GROVE AT THE LAKE	ZION	GROVE OF EVANSTON REALTY	EVANSTON	BUILDING CO	5
6	NAHAM SCHWARTZ	2.5050%	THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER,LLC	CHICAGO	REMED SERVICES LLC	LINCOLNWOOD	DME SALES	6
7	RONALD SHABAT	12.5250%	LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				7
8	THE RAJCHENBACH FAMILY TRUST	2.5050%	PARK VILLA NURSING AND REHABILITATION CENTER,LLC	MELROSE PARK				8
9	YAIR ZUCKERMAN	5.0000%	PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				9
10	YOSEF RAJCHENBACH	2.5050%	WINDSOR PARK	CHICAGO				10
11			CHALET LIVING & REHAB CENTER	CHICAGO				11
12			THE GROVE OF NORTHBROOK	NORTHBROOK				12
13			THE VILLA AT EVERGREEN	EVERGREEN PARK				13
14			WARREN BARR	CHICAGO				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

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston # 0050948 Report Period Beginning: 01/01/13 Ending: 12/31/13

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chaim Rajchenbach	Owner	Administrative	30.00%	See Attached	2.79	5.58%	Mgmt Fees	\$ 11,178	17-07	1
2	Menachem Shabat	Owner	Administrative	30.00%	See Attached	2.79	5.58%	Mgmt Fees	11,178	17-07	2
3	Yair Zuckerman	Owner	Administrative	5.00%	See Attached	3.29	8.23%	Salary	34,826	17-01	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	\$ 57,182		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 The Grove of Evanston

# 0050948

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 The Grove of Evanston

# 0050948

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	\$ 45,260	\$ 15	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	809,780	17	12,745	45,260	712	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	809,780	17	1,546	45,260	86	3
4	5	UTILITIES	AVAIL. BED DAYS	809,780	17	16,531	45,260	924	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	809,780	17	45,337	45,260	2,534	5
6	17	MANAGEMENT FEES	AVAIL. BED DAYS	809,780	17		45,260		6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	809,780	17	115,181	45,260	6,438	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	809,780	17	7,563	45,260	423	8
9	21	CLERICAL & GENERAL WAG	AVAIL. BED DAYS	809,780	17	1,700,817	1,700,817	95,062	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	809,780	17	144,929	45,260	8,100	10
11	24	SEMINARS	AVAIL. BED DAYS	809,780	17	17,652	45,260	987	11
12	26	INSURANCE	AVAIL. BED DAYS	809,780	17	15,170	45,260	848	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	809,780	17	289,128	45,260	16,160	13
14	27	EMP BEN- OWNERS	AVAIL. BED DAYS	809,780	17		45,260		14
15	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	35,039	45,260	1,958	15
16	32	INTEREST	AVAIL. BED DAYS	809,780	17	242	45,260	14	16
17	34	RENT	AVAIL. BED DAYS	809,780	17	132,473	45,260	7,404	17
18									18
19									19
20									20
21	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	17	200,000	3	11,178	21
22	17	MANAGEMENT FEES- M. SH	AVG HOURS WKD	50	17	200,000	3	11,178	22
23	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	3	3,717	23
24	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	3	3,717	24
25	TOTALS					\$ 3,067,628	\$ 1,713,563	\$ 171,454	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948

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	45,260	21	1
2	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	50,196	45,260	2,806	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	809,780	17	41,954	45,260	2,345	3
4	33	REAL ESTATE TAXES	AVAIL. BED DAYS	809,780	17	44,250	45,260	2,473	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	\$		\$ 7,644	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948

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 Progressive Healthcare Consulting  
 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	10	NURSING SALARIES	AVAIL. BED DAYS	550,071	11	93,385	93,385	45,260	7,684	1
2	12	CLERGY SALARY	AVAIL. BED DAYS	550,071	11	6,165	6,165	45,260	507	2
3	12	ADMISSIONS SALARY	AVAIL. BED DAYS	550,071	11	44,165	44,165	45,260	3,634	3
4	15	EMP. BEN.-NURSING	AVAIL. BED DAYS	550,071	11	2,467		45,260	203	4
5	17	ADMIN SALARY- NON OWNE	AVAIL. BED DAYS	550,071	11	131,937	131,937	45,260	10,856	5
6	19	PROFESSIONAL FEES	AVAIL. BED DAYS	550,071	11	3,003		45,260	247	6
7	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	550,071	11	250		45,260	21	7
8	21	CLERICAL & GENERAL	AVAIL. BED DAYS	550,071	11	16,314		45,260	1,342	8
9	24	SEMINARS	AVAIL. BED DAYS	550,071	11	560		45,260	46	9
10	27	AUTO AND TRAVEL	AVAIL. BED DAYS	550,071	11	6,314		45,260	520	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					\$ 304,561	\$ 275,653		\$ 25,060	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948

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 Lifeline Ambulance LLC  
 Street Address 2424 S. Wabash Avenue  
 City / State / Zip Code Chicago, IL 60616  
 Phone Number ( 312) 949-9595  
 Fax Number ( 312) 949-9262

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	39	Ambulance	Direct Allocation		\$	\$		\$ 25,369	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				\$	\$		\$ 25,369	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948 Report Period Beginning: 01/01/13 Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948 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 The Grove of Evanston

# 0050948

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 The Grove of Evanston

# 0050948

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 The Grove of Evanston

# 0050948

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

The Grove of Evanston

# 0050948

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			\$	\$ 6,897,613			\$ 153,505	1					
2	The Private Bank		X	Loan A							187,620	2					
3	The Private Bank		X	Loan B							55,650	3					
4												4					
5												5					
<b>Working Capital</b>																	
6	The Private Bank		X	Line of Credit				1,540,000			29,707	6					
7	Allocated from Legacy Financ. Serv		X								14	7					
8	See Supplemental Schedule										35,141	8					
9	<b>TOTAL Facility Related</b>						\$	\$ 8,437,613			\$ 461,637	9					
<b>B. Non-Facility Related*</b>																	
10	Interest Income		X								(28,439)	10					
11	Interest Income - Bldg Co		X								(30,906)	11					
12												12					
13												13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (59,345)	14					
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 8,437,613			\$ 402,292	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None 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

The Grove of Evanston

# 0050948

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**					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							\$	\$			\$						
2																	
3																	
4																	
5																	
6																	
7	<b>TOTAL Long-Term</b>																
	<b>Working Capital</b>																
8	Allocated from Legacy Real Properties	X					\$	\$			\$ 2,345						
9	The Private Bank		X	CapEx Loan							32,796						
10																	
11																	
12																	
13																	
14	<b>TOTAL Working Capital</b>										35,141						
	<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.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>													
1. Real Estate Tax accrual used on 2012 report.		\$	<u>437,666</u>		1										
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>294,824</u>		2										
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(142,842)</u>		3										
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>444,758</u>		4										
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>185</u>		5										
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6										
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>302,101</u>		7										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2008	_____	8	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;"><b>13</b></td> <td>FROM R. E. TAX STATEMENT FOR 2012 \$ _____ <b>13</b></td> </tr> <tr> <td style="text-align: center;"><b>14</b></td> <td>PLUS APPEAL COST FROM LINE 5 \$ _____ <b>14</b></td> </tr> <tr> <td style="text-align: center;"><b>15</b></td> <td>LESS REFUND FROM LINE 6 \$ _____ <b>15</b></td> </tr> <tr> <td style="text-align: center;"><b>16</b></td> <td>AMOUNT TO USE FOR RATE CALCULATION \$ _____ <b>16</b></td> </tr> </table>		<b>FOR BHF USE ONLY</b>		<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012 \$ _____ <b>13</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ _____ <b>14</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ _____ <b>15</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ _____ <b>16</b>
<b>FOR BHF USE ONLY</b>															
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012 \$ _____ <b>13</b>														
<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ _____ <b>14</b>														
<b>15</b>	LESS REFUND FROM LINE 6 \$ _____ <b>15</b>														
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ _____ <b>16</b>														
	2009	_____	9												
	2010	_____	10												
	2011	<u>279,050</u>	11												
	2012	<u>292,350</u>	12												
<b>2013 Accrual: \$292,350 x 1.52 = \$444,758</b>															
<b>Allocated from Legacy Real Properties: \$2,473</b>															

**NOTES:**

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

SEE ACCOUNTANTS' COMPILATION REPORT

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Grove of Evanston COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0050948  
 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>10-24-431-035-0000</u>	<u>Long Term Care Property</u>	\$ <u>286,899.54</u>	\$ <u>286,899.54</u>
2. <u>10-24-431-036-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,450.87</u>	\$ <u>5,450.87</u>
3. <u>10-35-104-076-0000</u>	<u>Home Office Allocation</u>	\$ <u>44,384.14</u>	\$ <u>2,480.71</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>336,734.55</u></u>	\$ <u><u>294,831.12</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.

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 51,712 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 3

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>51,712</u>		<u>\$ 869,565</u>	<u>1</u>
2	<u>Allocated from Legacy Real Properties</u>			<u>4,573</u>	<u>2</u>
3	<b>TOTALS</b>	<b>51,712</b>		<b>\$ 874,138</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	124		2010	1961	\$ 6,411,594	\$ 110,268	39	\$ 84,593	\$ (25,675)	\$ 279,157	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67			22,435		1,122	1,122	3,366	67
68			77,052	2,587	3,202	615	11,661	68
69				357,809		(357,809)		69
70			\$ 6,511,081	\$ 470,664		\$ 88,917	\$ (381,747)	\$ 294,184 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 The Grove of Evanston

# 0050948

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>		\$ 6,511,081	\$ 470,664		\$ 88,917	\$ (381,747)	\$ 294,184	1
2	Landscaping-Peking Cotoneaster & Planting	2010	5,425		20	271	271	1,085	2
3	Exterior Sign Installation	2010	5,413		20	271	271	947	3
4	Telephone System	2010	41,002		20	4,100	4,100	34,852	4
5	Security Cameras	2010	7,410		20	741	741	6,237	5
6	Wall Outlet Installation	2010	7,680		20	768	768	2,560	6
7	Cable System & Wall Outlet Installation	2010	17,720		20	1,772	1,772	5,907	7
8	Repair Walls & Ceiling - Drywall/Plaster From Electrical Work	2010	3,000		20	300	300	1,000	8
9	Installation Of Tv Cable Outlets & Drywall/Plaster 44 Resident Ro	2011	10,490		20	525	525	1,574	9
10	Installation Of Blinds/Ceiling System/Cove Base/Lighting/Storage	2011	20,365		20	1,018	1,018	3,055	10
11	Custom Room Signs	2011	7,674		20	384	384	1,151	11
12	Canopy With Signage	2011	3,240		20	162	162	486	12
13	Building Exterior Painting	2011	7,500		20	375	375	1,125	13
14	Installation Of Railing Bars For Stairways	2011	6,950		20	348	348	1,043	14
15	Lobby-Wallpaper,Tile,Flooring,Ceiling,Doors,Electrical	2011	47,946		20	2,397	2,397	7,192	15
16	Basement Corridor-Tile,Ceiling,Wall Covering,Sinage,Door Frame	2011	45,716		20	2,286	2,286	6,857	16
17	Therapy Rm-Electrical,Built In Cabinets/Workstations, Drywall,F	2011	76,067		20	3,803	3,803	11,410	17
18	Nurses Station-Reception Area Repair	2011	4,631		20	232	232	695	18
19	Offices-Tiling,Walls & Flooring	2011	6,862		20	343	343	1,029	19
20	1St Floor-Wall Covering	2011	30,879		20	1,544	1,544	4,632	20
21	Corridor Renovation-Wallpaper,Tile,Flooring,Woodlock Protectio	2011	124,666		20	6,233	6,233	18,700	21
22	Conference Rooms-Tiling,Wallpaper,Plumbing,Light Fixtures,Elec	2011	23,364		20	1,168	1,168	3,505	22
23	1St Floor Day Rm-Wallpaper,Tiling,Lights	2011	9,703		20	485	485	1,456	23
24	1St Floor Resident Rms-Flooring,Window Coverings,Cubicle Curt	2011	39,319		20	1,966	1,966	5,898	24
25	Tiling-1St Flr Resident Bathrms	2011	6,827		20	341	341	1,024	25
26	Second Flr-Wallpaper	2011	30,879		20	1,544	1,544	4,632	26
27	2Nd Flr Day Rm-Wallpaper,Window Covering, Chair Rail & Insta	2011	5,278		20	264	264	792	27
28	2Nd Flr Resident Rms-Window Covering, Cubicle Curtains,Floori	2011	62,378		20	3,119	3,119	9,357	28
29	Tiling-2Nd Flr Resident Bathrms	2011	16,166		20	808	808	2,425	29
30	3Rd Flr-Wall Covering	2011	30,879		20	1,544	1,544	4,632	30
31	3Rd Flr Day Rm-Wall Covering,Window Covering, Chair Rail & I	2011	6,652		20	333	333	998	31
32	3Rd Flr Resident Rms-Cubicle Curtains,Flooring,Closets,Window	2011	74,768		20	3,738	3,738	11,215	32
33	Elevator-Tiling & Wallpaper Removal & Replacement	2011	21,383		20	1,069	1,069	3,208	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,319,314	\$ 470,664		\$ 133,169	\$ (337,495)	\$ 454,859	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 12B, Carried Forward		\$ 7,319,314	\$ 470,664		\$ 133,169	\$ (337,495)	\$ 454,859	1
2	Guest Bathroom Renovation	2011	4,704		20	235	235	706	2
3	New Lounge/Spa/Beauty Salon-Renovation,Flooring,Wallcovering	2011	42,156		20	2,108	2,108	6,323	3
4	Electrical-Resident Rooms	2011	5,886		20	294	294	883	4
5	Private Bathroom Renovation	2011	26,994		20	1,350	1,350	4,049	5
6	Relocate 10 Tv'S & Brackets/Cable Tv Outlets	2011	2,885		20	144	144	433	6
7	Glass - Des Plaines Glass #7950	2011	3,305		20	331	331	909	7
8	Glass At Stairwell - Des Plaines Glass #8026	2011	3,305		20	331	331	854	8
9	1St Floor Day Room - Installation Of Stocked Cabinets With Gran	2011	4,771		20	477	477	1,074	9
10	2Nd Floor New Flooring - Resilient & Milwork Base	2011	27,350		20	2,735	2,735	5,698	10
11	Drain Line, Branch Line, Connection To Fire Protection Backflow	2012	3,045		20	152	152	292	11
12	Exhaust System For Shower & Utility Rooms	2012	4,800		20	240	240	460	12
13	Installed Fire Dampers	2012	4,862		20	243	243	405	13
14	Dock Doors - Fire Code Compliant	2012	4,896		20	245	245	326	14
15	Water Heater	2012	5,980		20	299	299	498	15
16	Security Cameras	2012	2,970		20	594	594	792	16
17	Econocare - 39 Yr	2012	140,878		20	7,044	7,044	12,327	17
18	Installation Of Railing Bars For Outside Fence	2012	8,750		20	438	438	802	18
19	Sewage Pump Installation	2013	3,770		20	189	189	189	19
20	Repair 1St Floor Nurse Call System, 5 New Bathroom Pull Stations	2013	2,750		20	229	229	229	20
21	Wood Flush Door, Wood Casing To Door	2013	6,382		20	372	372	372	21
22	EpcO Status Panel At Receptionist'S Desk, Emt, Travel Cable, Etc.	2013	7,840		20	392	392	392	22
23	Electric Conduits, Heating Pipe, Ceiling Lights Fixtures, Tiling	2013	6,310		20	263	263	263	23
24	Fire Rated Push Bar Exit Device, Lever Trim, Etc.	2013	2,940		20	147	147	147	24
25	Copper Pipe For Hot Water Heater	2013	2,740		20	365	365	365	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,649,584	\$ 470,664		\$ 152,386	\$ (318,278)	\$ 493,646	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Grove of Evanston

# 0050948

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		\$ 7,649,584	\$ 470,664		\$ 152,386	\$ (318,278)	\$ 493,646		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 7,649,584	\$ 470,664		\$ 152,386	\$ (318,278)	\$ 493,646		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Grove of Evanston

# 0050948

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,649,584	\$ 470,664		\$ 152,386	\$ (318,278)	\$ 493,646	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,649,584	\$ 470,664		\$ 152,386	\$ (318,278)	\$ 493,646	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>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	Installed Duplex Outlets, Disconnected & Capped off Scones	2010	2,825		20	141	141	423	9
10	Landscape Restoration	2010	12,110		20	606	606	1,818	10
11	Landscape Irrigation System - Installation	2010	7,500		20	375	375	1,125	11
12									12
13	<b>Depreciation</b>								13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Grove of Evanston

# 0050948

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 Continued</b>								
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
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21									21
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>		\$ 22,435	\$		\$ 1,122	\$ 1,122	\$ 3,366	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			35,428		1,181		20		1,181				5,314	3
4																4
5																5
6																6
7																7
8	<b>Leasehold Information</b>															8
9	Allocated from Legacy Healthcare Financial Services	2012			1,594		168		20		80		(88)		159	9
10	Allocated from Legacy Healthcare Financial Services	2013			5,098		536		20		255		(281)		255	10
11																11
12	Allocated from Legacy Real Properties	2009			20,119		503		20		1,006		503		3,772	12
13	Allocated from Legacy Real Properties	2010			6,118		199		20		245		46		857	13
14	Allocated from Legacy Real Properties	2011			8,695				20		435		435		1,304	14
15																15
16																16
17																17
18																18
19																19
20																20
21																21
22																22
23																23
24																24
25																25
26																26
27																27
28																28
29																29
30																30
31																31
32																32
33																33
34																34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Grove of Evanston

# 0050948

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>Related Party Information Continued</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (12H &amp; 12I lines 1 thru 33)</b>		\$ 77,052	\$ 2,587		\$ 3,202	\$ 615	\$ 11,661	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	\$ 2,189,424	\$ 1,559	\$ 340,665	\$ 339,106	10	\$ 1,130,244	71
72	Current Year Purchases	139,680	622	17,190	16,568	10	17,190	72
73	Fully Depreciated Assets	36,441				10	36,441	73
74								74
75	<b>TOTALS</b>	\$ 2,365,545	\$ 2,181	\$ 357,855	\$ 355,674		\$ 1,183,875	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	<b>TOTALS</b>			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,889,267	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 472,845	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 510,240	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 37,395	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,677,522	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	<b>TOTALS</b>	\$	\$	\$	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 The Grove of Evanston

# 0050948

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	Public Storage Rental				1,385			5
6								6
7	TOTAL				\$ 1,385			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: \$ \_\_\_\_\_ Description: \_\_\_\_\_

(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 Toyota RAV4	\$ 395.00	\$ 5,372	17
18	Facility	2011 Lexus IS350	804.95	9,659	18
19					19
20					20
21	TOTAL		\$ 1,199.95	\$ 15,031	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

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

**B. EXPENSES**

ALLOCATION OF COSTS (d)

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		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	\$		\$	609,236	\$		\$	609,236	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				168,645				168,645	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				704,659				704,659	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					612,673			612,673	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>						62,325	110,027			172,352	13
14	<b>TOTAL</b>			\$		\$	1,544,865	\$	722,700	\$	2,267,565	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 The Grove of Evanston# 0050948Report Period Beginning: 01/01/13

Ending:

12/31/13

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/13

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 301,218	\$ 498,585	1
2	Cash-Patient Deposits	2,402	2,402	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	4,236,451	4,236,451	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	75,487	75,487	6
7	Other Prepaid Expenses	86,984	218,509	7
8	Accounts Receivable (owners or related parties)	13,722	13,722	8
9	Other(specify): <u>See Attached Schedule</u>	169,224	337,481	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,885,488	\$ 5,382,637	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		824,151	13
14	Buildings, at Historical Cost		3,280,962	14
15	Leasehold Improvements, at Historical Cost	437,469	917,583	15
16	Equipment, at Historical Cost	1,642,088	1,663,593	16
17	Accumulated Depreciation (book methods)	(1,003,041)	(1,380,913)	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>	1,230,702	1,715,861	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,307,218	\$ 7,021,237	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,192,706	\$ 12,403,874	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 538,080	\$ 538,094	26
27	Officer's Accounts Payable	336,514	336,514	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,540,000	1,540,002	29
30	Accrued Salaries Payable	364,506	364,506	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,103	18,103	31
32	Accrued Real Estate Taxes(Sch.IX-B)	346,758	444,758	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	(96,892)	519,483	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,047,069	\$ 3,761,460	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,897,613	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 6,897,613	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,047,069	\$ 10,659,073	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,145,637	\$ 1,744,801	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,192,706	\$ 12,403,874	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>4,098,581</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Prior Year Workers Compensation</b>	(63,444)	<b>3</b>
<b>4</b>	<b>Prior Year Bad Debts</b>	49,531	<b>4</b>
<b>5</b>	<b>Rounding</b>	(1)	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>4,084,667</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	640,970	<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	(580,000)	<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>60,970</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>4,145,637</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	\$ 9,142,509	1
2	Discounts and Allowances for all Levels	(1,211,079)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 7,931,430</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,384,210	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 3,384,210</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	590,236	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	20,229	19
20	Radiology and X-Ray	50,700	20
21	Other Medical Services	4,973	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 666,138</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	28,439	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 28,439</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	31,244	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 31,244</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 12,041,461</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,181,846	31
32	Health Care	3,096,930	32
33	General Administration	2,165,423	33
<b>B. Capital Expense</b>			
34	Ownership	1,663,671	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	3,097,029	35
36	Provider Participation Fee	195,592	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>\$ 11,400,491</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>640,970</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>\$ 640,970</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,893,056	44
45	Private Pay - Net Inpatient Revenue	440,860	45
46	Medicare - Net Inpatient Revenue	4,313,949	46
47	Other-(specify) <u>Insurance</u>	283,565	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 7,931,430</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 The Grove of Evanston

# 0050948

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	2,267	2,442	\$ 118,709	\$ 48.61	1
2	Assistant Director of Nursing	587	594	28,564	48.09	2
3	Registered Nurses	20,056	21,609	648,239	30.00	3
4	Licensed Practical Nurses	17,694	19,299	551,881	28.60	4
5	CNAs & Orderlies	58,645	62,894	839,610	13.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,850	8,458	137,108	16.21	8
9	Activity Director	1,926	2,069	39,818	19.25	9
10	Activity Assistants	5,422	5,928	64,552	10.89	10
11	Social Service Workers	6,654	7,155	179,430	25.08	11
12	Dietician					12
13	Food Service Supervisor	1,648	2,323	66,454	28.61	13
14	Head Cook	4,426	4,765	73,624	15.45	14
15	Cook Helpers/Assistants	11,885	12,942	176,524	13.64	15
16	Dishwashers					16
17	Maintenance Workers	3,095	3,335	80,273	24.07	17
18	Housekeepers	11,855	12,818	144,618	11.28	18
19	Laundry					19
20	Administrator	2,032	2,080	127,881	61.48	20
21	Assistant Administrator	1,872	2,050	97,249	47.44	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,710	5,065	68,425	13.51	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	1,449	1,562	32,184	20.60	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,266	2,414	101,589	42.09	33
34	TOTAL (lines 1 - 33)	166,339	179,802	\$ 3,576,732 *	\$ 19.89	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	\$ 12,314	01-03	35
36	Medical Director	Monthly	109,100	09-03	36
37	Medical Records Consultant	Monthly	4,512	10-03	37
38	Nurse Consultant	Monthly	87,297	10-03	38
39	Pharmacist Consultant	Monthly	8,169	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	Monthly	6,465	12-03	45
46	Other(specify)				46
47	<u>Clergy</u>	Monthly	4,357	12-03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 232,214		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,060	\$ 29,673	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,060	\$ 29,673		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Grove of Evanston

# 0050948

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	
Ashleigh Henri (1/1/13 - 12/31/13)	Administrator	0.00%	\$ 94,206	Workers' Compensation Insurance	\$ 99,352	IDPH License Fee	\$ 2,705	
Raphael Zimmerman (1/1/13 - 4/13/13)	Administrator	0.00%	33,675	Unemployment Compensation Insurance	58,491	Advertising: Employee Recruitment	31,064	
Stephanie Sandor (4/29/13 - 12/31/13)	Assistant Admin	0.00%	40,652	FICA Taxes	267,545	Health Care Worker Background Check	5,390	
Rani Stutz (1/1/13 - 4/6/13)	Assistant Admin	0.00%	21,771	Employee Health Insurance	139,229	(Indicate # of checks performed <u>184</u> )		
Yair Zuckerman	Assistant Admin	5.00%	34,826	Employee Meals	35,682	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	11,960	
				Union Pension	7,762	License and Permits	15,508	
				Employee Physical Exam	3,060	Allocated from Legacy Financial Serv	423	
				Other Employee Benefits	5,492	Allocated from Legacy Real Properties	21	
						See Supplemental Schedule	21	
						Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 225,130			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 67,092	
<b>B. Administrative - Other</b>				<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>			<b>G. Schedule of Travel and Seminar**</b>	
Description			Amount	Description	Line #	Amount	Description	Amount
Legacy Healthcare - Management Fees			\$ 23,436				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 23,436				Seminar Expense	6,740
							Allocated from Legacy Financial Serv	987
							Allocated from Progressive HC	46
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 454,400	TOTAL		\$	TOTAL	\$ 7,773

\* 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 The Grove of Evanston# 0050948

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 Coucil on Long Term Care \$12,753
- (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. \$ 26,864 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 195,592  
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. \$ 35,682 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? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.