



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

# 0051581 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	258		8,381	8,639	8
9	SNF/PED					9
10	ICF	58,076	2,606	642	61,324	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,334	2,606	9,023	69,963	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.34%

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) N/A

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

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

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

I. On what date did you start providing long term care at this location? Date started 10/10/1982

J. Was the facility purchased or leased after January 1, 1978? YES  Date 10/10/1982 NO

K. Was the facility certified for Medicare during the reporting year? YES  NO  If YES, enter number of beds certified 67 and days of care provided 8,128

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name &amp; ID Number

Grove at the Lake Lvg &amp; Reh

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	354,015	35,152	24,299	413,466		413,466		413,466		1
2	Food Purchase		393,872		393,872	(51,761)	342,111	(9,017)	333,094		2
3	Housekeeping	241,983	63,355	299	305,637		305,637	1,065	306,702		3
4	Laundry	150,008	22,043	1,225	173,276		173,276		173,276		4
5	Heat and Other Utilities			216,872	216,872		216,872	(11,751)	205,121		5
6	Maintenance	135,669		258,653	394,322		394,322	(82,657)	311,665		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	881,675	514,422	501,348	1,897,445	(51,761)	1,845,684	(102,360)	1,743,324		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			45,000	45,000		45,000		45,000		9
10	Nursing and Medical Records	3,801,066	370,580	151,146	4,322,792		4,322,792	(8,642)	4,314,150		10
10a	Therapy	133,795		26,160	159,955		159,955		159,955		10a
11	Activities	155,104	14,953		170,057		170,057	434	170,491		11
12	Social Services	251,870		16,595	268,465		268,465	2,928	271,393		12
13	CNA Training										13
14	Program Transportation			39,388	39,388		39,388	(829)	38,559		14
15	Other (specify):*							198	198		15
16	<b>TOTAL Health Care and Programs</b>	4,341,835	385,533	278,289	5,005,657		5,005,657	(5,911)	4,999,746		16
	<b>C. General Administration</b>										
17	Administrative	186,980		30,792	217,772		217,772	8,333	226,105		17
18	Directors Fees										18
19	Professional Services			478,222	478,222	(16,310)	461,912	(294,668)	167,244		19
20	Dues, Fees, Subscriptions & Promotions			237,607	237,607		237,607	(188,047)	49,560		20
21	Clerical & General Office Expenses	240,897	8,561	542,137	791,595		791,595	(322,356)	469,239		21
22	Employee Benefits & Payroll Taxes			1,159,612	1,159,612	51,761	1,211,373		1,211,373		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,195	9,195		9,195	623	9,818		24
25	Other Admin. Staff Transportation			4,484	4,484		4,484		4,484		25
26	Insurance-Prop.Liab.Malpractice			141,810	141,810		141,810	(11,801)	130,009		26
27	Other (specify):*							42,553	42,553		27
28	<b>TOTAL General Administration</b>	427,877	8,561	2,603,859	3,040,297	35,450	3,075,747	(765,364)	2,310,384		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,651,387	908,516	3,383,496	9,943,399	(16,310)	9,927,089	(873,635)	9,053,454		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			249,476	249,476		249,476	426,208	675,684			30
31	Amortization of Pre-Op. & Org.			250,000	250,000		250,000	(250,000)				31
32	Interest			71,171	71,171		71,171	953,296	1,024,467			32
33	Real Estate Taxes			400,716	400,716	16,310	417,026	3,406	420,432			33
34	Rent-Facility & Grounds			1,630,286	1,630,286		1,630,286	(1,627,720)	2,566			34
35	Rent-Equipment & Vehicles			70,748	70,748		70,748	(4,034)	66,714			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,672,397	2,672,397	16,310	2,688,707	(498,844)	2,189,863			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		413,222	1,113,188	1,526,410		1,526,410		1,526,410			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			495,083	495,083		495,083		495,083			42
43	Other (specify):*			736,434	736,434		736,434	(736,434)				43
44	<b>TOTAL Special Cost Centers</b>		413,222	2,344,705	2,757,927		2,757,927	(736,434)	2,021,493			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,651,387	1,321,738	8,400,598	15,373,723	0	15,373,723	(2,108,913)	13,264,810			45

THE TOTAL FOR COLUMN 5 MUST BE ZERO,PLEASE CORRECT

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

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

# 0051581

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	(13,871)	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	(66,022)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(8,880)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(147)	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	(15,150)	21		18
19	Entertainment				19
20	Contributions	(101,773)	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	(355,082)	21		24
25	Fund Raising, Advertising and Promotional	(80,293)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,277,416)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,918,634)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(190,279)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (190,279)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (2,108,913)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

## Grove at the Lake Lvg &amp; Reh

ID#	0051581
Report Period Beginning:	01/01/14
Ending:	12/31/14

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Sequestration	\$ (84,466)	21	1
2	Patient Personal Items	(13,543)	10	2
3	Meals	(12,235)	21	3
4	Bank Charges	(9,764)	21	4
5	Charity - Discount	(5,822)	21	5
6	Insurance - Executive Life	(12,815)	26	6
7	Goodwill - Amortization	(250,000)	31	7
8	Miscellaneous Income	(34)	21	8
9	Non-Allowable Vehicle Rental	(4,070)	35	9
10	PAC Dues	(6,338)	20	10
11	Annual Report	(250)	20	11
12	Professional Fees Refund	(379)	19	12
13	Non Allowable Legal Fees	(38,120)	19	13
14	Bldg Co. - Legal Fees	(4,077)	19	14
15	Bldg Co. - Accounting Fees	(3,000)	19	15
16	Bldg Co. - Bank Charges	(39,407)	21	16
17	Non Allowable Expense	(736,434)	43	17
18	Additional R&M	4,280	06	18
19	Capitalized R&M	(60,941)	06	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(1,277,416)		49

Grove at the Lake Lvg & Reh

Report Period Beginning:           01/01/14            
 Ending:                   12/31/14          

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

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

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	(9,027)		(3)		13							(9,017)	2
3	Housekeeping			1,065									1,065	3
4	Laundry													4
5	Heat and Other Utilities	(13,871)		2,120									(11,751)	5
6	Maintenance	(56,661)		2,471		83	(28,550)						(82,657)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(79,559)</b>		<b>5,653</b>		<b>96</b>	<b>(28,550)</b>						<b>(102,360)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(13,543)				4,901							(8,642)	10
10a	Therapy													10a
11	Activities			434									434	11
12	Social Services					2,928							2,928	12
13	CNA Training													13
14	Program Transportation							(829)					(829)	14
15	Other (specify):*					198							198	15
16	<b>TOTAL Health Care and Programs</b>	<b>(13,543)</b>		<b>434</b>		<b>8,027</b>		<b>(829)</b>					<b>(5,911)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative					8,333							8,333	17
18	Directors Fees													18
19	Professional Services	(45,576)	7,077	(256,865)	119	577							(294,668)	19
20	Fees, Subscriptions & Promotions	(188,654)		585		22							(188,047)	20
21	Clerical & General Office Expenses	(521,960)	39,407	158,019		2,178							(322,356)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			605		18							623	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice	(12,815)		1,014									(11,801)	26
27	Other (specify):*			41,924		629							42,553	27
28	<b>TOTAL General Administration</b>	<b>(769,006)</b>	<b>46,484</b>	<b>(54,718)</b>	<b>119</b>	<b>11,757</b>							<b>(765,364)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(862,108)</b>	<b>46,484</b>	<b>(48,631)</b>	<b>119</b>	<b>19,880</b>	<b>(28,550)</b>	<b>(829)</b>					<b>(873,635)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(66,022)	485,669	2,697	3,864								426,208	30
31	Amortization of Pre-Op. & Org.	(250,000)											(250,000)	31
32	Interest		950,916	15	2,365								953,296	32
33	Real Estate Taxes			3,406									3,406	33
34	Rent-Facility & Grounds		(1,627,720)	12,197	(12,197)								(1,627,720)	34
35	Rent-Equipment & Vehicles	(4,070)				36							(4,034)	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(320,092)</b>	<b>(191,135)</b>	<b>18,315</b>	<b>(5,968)</b>	<b>36</b>							<b>(498,844)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(736,434)											(736,434)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(736,434)</b>											<b>(736,434)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,918,634)	(144,651)	(30,316)	(5,849)	19,916	(28,550)	(829)					(2,108,913)	45

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent	\$ 1,627,720	Grove at the Lake Realty, LLC	100.00%	\$	\$ (1,627,720)	1
2	V	32 Interest	362	Grove at the Lake Realty, LLC	100.00%	951,278	950,916	2
3	V	19 Legal		Grove at the Lake Realty, LLC	100.00%	4,077	4,077	3
4	V	19 Accounting Fees		Grove at the Lake Realty, LLC	100.00%	3,000	3,000	4
5	V	21 Bank Service Charges		Grove at the Lake Realty, LLC	100.00%	39,407	39,407	5
6	V	30 Depreciation		Grove at the Lake Realty, LLC	100.00%	485,669	485,669	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,628,082			\$ 1,483,431	\$ * (144,651)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	2 FOOD	\$	Legacy Healthcare Financial Services	100.00%	\$ (3)	\$ (3)
16	V	3 HOUSEKEEPING WAGES		Legacy Healthcare Financial Services	100.00%	951	951
17	V	3 HOUSEKEEPING SUPPLIES		Legacy Healthcare Financial Services	100.00%	114	114
18	V	5 UTILITIES		Legacy Healthcare Financial Services	100.00%	2,120	2,120
19	V	6 GROUNDS & MAINTENANCE		Legacy Healthcare Financial Services	100.00%	2,471	2,471
20	V	11 ACTIVITIES PROGRAM		Legacy Healthcare Financial Services	100.00%	434	434
21	V	19 PROFESSIONAL FEES		Legacy Healthcare Financial Services	100.00%	7,135	7,135
22	V	20 FEES, SUBSCRIPTIONS		Legacy Healthcare Financial Services	100.00%	585	585
23	V	21 CLERICAL & GENERAL WAGES		Legacy Healthcare Financial Services	100.00%	148,232	148,232
24	V	21 CLERICAL & GENERAL OTHER COSTS		Legacy Healthcare Financial Services	100.00%	9,787	9,787
25	V	24 SEMINARS		Legacy Healthcare Financial Services	100.00%	605	605
26	V	26 INSURANCE		Legacy Healthcare Financial Services	100.00%	1,014	1,014
27	V	27 EMP. BEN.-GEN. ADMIN.		Legacy Healthcare Financial Services	100.00%	30,292	30,292
28	V	30 DEPRECIATION		Legacy Healthcare Financial Services	100.00%	2,697	2,697
29	V	32 INTEREST		Legacy Healthcare Financial Services	100.00%	15	15
30	V	33 REAL ESTATE TAXES		Legacy Healthcare Financial Services	100.00%	3,406	3,406
31	V	34 RENT		Legacy Healthcare Financial Services	100.00%	12,197	12,197
32	V						
33	V	19 BOOKKEEPING FEES	264,000	Legacy Healthcare Financial Services	100.00%		(264,000)
34	V	17 MANAGEMENT FEES	30,792	Legacy Healthcare Financial Services	100.00%		(30,792)
35	V	17 MANAGEMENT FEES- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	15,396	15,396
36	V	17 MANAGEMENT FEES- M. SHABAT		Legacy Healthcare Financial Services	100.00%	15,396	15,396
37	V	27 HEALTH INS/BENEF.- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	5,816	5,816
38	V	27 HEALTH INS/BENEF.- M. SHABAT		Legacy Healthcare Financial Services	100.00%	5,816	5,816
39	Total		\$ 294,792			\$ 264,476	\$ * (30,316)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 PROFESSIONAL FEES		Legacy Real Properties	100.00%	119	\$	119	15
16	V	30 DEPRECIATION		Legacy Real Properties	100.00%	3,864		3,864	16
17	V	32 INTEREST EXPENSE		Legacy Real Properties	100.00%	2,365		2,365	17
18	V								18
19	V								19
20	V	34 RENT	12,197	Legacy Real Properties	100.00%			(12,197)	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		\$ 12,197			\$ 6,348	\$ *	(5,849)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	Progressive Healthcare Consulting	100.00%	\$ 13	\$	13	15
16	V	6	BUILDING MAINTENANCE AND R&M	Progressive Healthcare Consulting	100.00%	83		83	16
17	V	10	MEDICAL AND NURSING SUPPLIES	Progressive Healthcare Consulting	100.00%	6		6	17
18	V	10	NURSING SALARIES	Progressive Healthcare Consulting	100.00%	4,895		4,895	18
19	V	12	CLERGY SALARY	Progressive Healthcare Consulting	100.00%	205		205	19
20	V	12	ADMISSIONS SALARY	Progressive Healthcare Consulting	100.00%	4,796		4,796	20
21	V	15	EMP. BEN.-NURSING	Progressive Healthcare Consulting	100.00%	198		198	21
22	V	17	ADMIN SALARY- NON OWNER	Progressive Healthcare Consulting	100.00%	8,333		8,333	22
23	V	19	PROFESSIONAL FEES	Progressive Healthcare Consulting	100.00%	577		577	23
24	V	20	FEES, SUBSCRIPTIONS	Progressive Healthcare Consulting	100.00%	22		22	24
25	V	21	CLERICAL & GENERAL	Progressive Healthcare Consulting	100.00%	2,178		2,178	25
26	V	24	SEMINARS	Progressive Healthcare Consulting	100.00%	18		18	26
27	V	27	AUTO AND TRAVEL	Progressive Healthcare Consulting	100.00%	629		629	27
28	V	35	AUTO RENTAL	Progressive Healthcare Consulting	100.00%	36		36	28
29	V								29
30	V								30
31	V								31
32	V	12	CLERGY	Progressive Healthcare Consulting	100.00%			(2,073)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 2,073			\$ 21,989	\$ *	19,916	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	06 Repairs & Maintenance	\$ 28,550	ML GROUP DESIGN AND DEVELOPMENT		\$	\$ (28,550)
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		\$ 28,550			\$	\$ * (28,550)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	14 Ambulance	\$ 3,570	LIFELINE AMBULANCE	100.00%	\$ 2,741	\$ (829)
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		\$ 3,570			\$ 2,741	\$ * (829)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	06 Repairs & Maintenance	\$ 5,292	REMED SERVICES	100.00%	\$ 5,292	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 5,292			\$ 5,292	\$ *	39

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**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.

**VII. RELATED PARTIES (continued)**

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

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

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

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

Facility Name & ID Number

Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	CHAIM RAJCHENBACH	30.5000%	ASTORIA PLACE	CHICAGO	THE GROVE AT THE LAKE REALTY		BUILDING CO	1
2	MENACHEM SHABAT	30.5000%	BETHANY TERRACE	MORTON GROVE	LEGACY REAL PROPERTIES	LINCOLNWOOD	BUILDING COMPANY	2
3	RAJCHENBACH FAMILY TRUST	14.5000%	CHALET LIVING & REHAB	CHICAGO	LEGACY HEALTHCARE FINAN	LINCOLNWOOD	HOME OFFICE/BOOKKEEP	3
4	RONALD SHABAT	24.5000%	ELMBROOK	ELMHURST	PROGRESSIVE HC	LINCOLNWOOD	NURSE CONSULTING	4
5			THE GROVE OF EVANSTON,LLC	EVANSTON	REMED SERVICES LLC	LINCOLNWOOD	NURSE EQUIPMENT	5
6			THE VILLA AT EVERGREEN	EVERGREEN PARK	ML GROUP DESIGN & DEVELO	SKOKIE	ASSET MANAGEMENT	6
7			THE GROVE OF FOX VALLEY	AURORA	LIFELINE AMBULANCE	CHICAGO	AMBULANCE	7
8			THE GROVE OF LAGRANGE PARK LLC	LAGRANGE PARK	TERRACE GARDENS	MORTON GROVE	ASSISTED LIVING	8
9			THE GROVE AT THE LAKE	ZION				9
10			LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				10
11			THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER	CHICAGO				11
12			AVANTARA LONG GROVE	LONG GROVE				12
13			THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE				13
14			THE GROVE OF NORTHBROOK	NORTHBROOK				14
15			WARREN BARR NORTH SHORE	HIGHLAND PARK				15
16			AVANTARA PARK RIDGE	PARK RIDGE				16
17			PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				17
18			WARREN BARR SOUTH LOOP	CHICAGO				18
19			WARREN BARR	CHICAGO				19
20			AURORA SUPPORTIVE LIVING	AURORA				20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

Facility Name & ID Number Grove at the Lake Lvg & Reh # 0051581 Report Period Beginning: 01/01/14 Ending: 12/31/14

## 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	Adminstrative	30.50%	See Attached	3.85	7.70%	Mgmt Fees	\$ 15,396	17-03	1
2	Menachem Shabat	Owner	Adminstrative	30.50%	See Attached	3.85	7.70%	Mgmt Fees	15,396	17-03	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 30,792		13

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

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	1,090,513	21	\$ (38)	83,950	\$ (3)	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	1,090,513	21	12,349	83,950	951	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	1,090,513	21	1,477	83,950	114	3
4	5	UTILITIES	AVAIL. BED DAYS	1,090,513	21	27,544	83,950	2,120	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	1,090,513	21	32,093	83,950	2,471	5
6	11	ACTIVITIES PROGRAM	AVAIL. BED DAYS	1,090,513	21	5,642	83,950	434	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	92,690	83,950	7,135	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	1,090,513	21	7,596	83,950	585	8
9	21	CLERICAL & GENERAL WAC	AVAIL. BED DAYS	1,090,513	21	1,925,545	83,950	148,232	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	1,090,513	21	127,135	83,950	9,787	10
11	24	SEMINARS	AVAIL. BED DAYS	1,090,513	21	7,856	83,950	605	11
12	26	INSURANCE	AVAIL. BED DAYS	1,090,513	21	13,167	83,950	1,014	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	1,090,513	21	393,489	83,950	30,292	13
14	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	35,040	83,950	2,697	14
15	32	INTEREST	AVAIL. BED DAYS	1,090,513	21	199	83,950	15	15
16	33	REAL ESTATE TAXES	AVAIL. BED DAYS	1,090,513	21	44,250	83,950	3,406	16
17	34	RENT	AVAIL. BED DAYS	1,090,513	21	158,445	83,950	12,197	17
18									18
19									19
20									20
21	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	21	200,000	3.85	15,396	21
22	17	MANAGEMENT FEES- M. SHA	AVG HOURS WKD	50	21	200,000	3.85	15,396	22
23	27	HEALTH INS/BENEF.- C. RAJ	AVG HOURS WKD	50	21	75,547	3.85	5,816	23
24	27	HEALTH INS/BENEF.- M. SHA	AVG HOURS WKD	50	21	75,547	3.85	5,816	24
25	TOTALS					\$ 3,435,573	\$ 1,937,894	\$ 264,476	25

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	1,550	83,950	119	1
2	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	50,196	83,950	3,864	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	1,090,513	21	30,719	83,950	2,365	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					\$ 82,465	\$	\$ 6,348	25

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	2	FOOD	AVAIL. BED DAYS	18	\$ 149		83,950	\$ 13	1
2	6	BUILDING MAINTENANCE A	AVAIL. BED DAYS	18	943		83,950	83	2
3	10	MEDICAL AND NURSING SU	AVAIL. BED DAYS	18	68		83,950	6	3
4	10	NURSING SALARIES	AVAIL. BED DAYS	18	55,460	55,460	83,950	4,895	4
5	12	CLERGY SALARY	AVAIL. BED DAYS	18	2,320	2,320	83,950	205	5
6	12	ADMISSIONS SALARY	AVAIL. BED DAYS	18	54,336	54,336	83,950	4,796	6
7	15	EMP. BEN.-NURSING	AVAIL. BED DAYS	18	2,247		83,950	198	7
8	17	ADMIN SALARY- NON OWNE	AVAIL. BED DAYS	18	94,409	94,409	83,950	8,333	8
9	19	PROFESSIONAL FEES	AVAIL. BED DAYS	18	6,532		83,950	577	9
10	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	18	250		83,950	22	10
11	21	CLERICAL & GENERAL	AVAIL. BED DAYS	18	24,680		83,950	2,178	11
12	24	SEMINARS	AVAIL. BED DAYS	18	199		83,950	18	12
13	27	AUTO AND TRAVEL	AVAIL. BED DAYS	18	7,129		83,950	629	13
14	35	AUTO RENTAL	AVAIL. BED DAYS	18	413		83,950	36	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 249,135	\$ 206,525		\$ 21,989	25

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 ML Group Design and Development  
 Street Address 7040 N. Ridgeway Avenue  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 773) 415-3071  
 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	10	Repairs & Maintenance			\$	\$		\$	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

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	14	Ambulance	Direct		\$	\$		\$ 2,741	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				\$	\$		\$ 2,741	25

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 ReMed Services, LLC  
 Street Address 7040 N. Ridgeway Avenue  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number (855) 501-5500  
 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	10	Repairs & Maintenance	Direct		\$	\$		\$ 5,292	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				\$	\$		\$ 5,292	25

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

# 0051581 Report Period Beginning: 01/01/14 Ending: 12/31/14

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

**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**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	The Private Bank		X	Mortgage			\$	\$ 11,225,000			\$ 823,270	1				
2												2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6	The Private Bank		X	Line of Credit				1,181,753			71,171	6				
7	The Private Bank		X	Line of Credit				2,383,026			128,008	7				
8												8				
9	<b>TOTAL Facility Related</b>						\$	\$ 14,789,779			\$ 1,022,449	9				
<b>B. Non-Facility Related*</b>																
10	Interest Income - Bldg Co		X								(362)	10				
11	Allocated from Legacy HC Fina	X									15	11				
12	Allocated from Legacy Real Pro	X									2,365	12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ 2,018	14				
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 14,789,779			\$ 1,024,467	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.)

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

Facility Name & ID Number

Grove at the Lake Lvg & Reh

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8							\$	\$			\$					
9																
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>															
	<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

<p><b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b></p>			
1. Real Estate Tax accrual used on 2013 report.		\$ 292,622	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.)		\$ 369,549	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 76,927	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 327,196	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>		\$ 16,310	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.		\$ 420,433	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2009	224,434	8
	2010	209,137	9
	2011	240,218	10
	2012	281,875	11
	2013	366,143	12
<b>Allocated from Legacy HC Financial Services = \$3,406</b>			
<b>FOR BHF USE ONLY</b>			
	13	FROM R. E. TAX STATEMENT FOR 2013 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

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

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Grove at the Lake Lyg & Reh COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0051581

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>04-22-301-007</u>	<u>Long Term Care Property</u>	\$ <u>343,991.93</u>	\$ <u>343,991.93</u>
2. <u>04-22-301-009</u>	<u>Long Term Care Property</u>	\$ <u>22,151.07</u>	\$ <u>22,151.07</u>
3. <u>See Attached</u>	<u>See Attached</u>	\$ <u>38,392.03</u>	\$ <u>2,955.50</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>404,535.03</u></u>	\$ <u><u>369,098.50</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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>	\$ <u>_____</u>	\$ <u>_____</u>

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

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

# 0051581 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 83,793 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 4

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

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

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

None

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

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>	<u>50,091</u>	<u>1990</u>	<u>\$ 28,460</u>	1
2	<u>Allocated from Legacy Real Properties</u>			<u>6,298</u>	2
3	<b>TOTALS</b>	<b>50,091</b>		<b>\$ 34,758</b>	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	230	1990	1975	\$ 5,384,307	\$ 208,329	39	\$ 138,059	\$ (70,270)	\$ 726,382	4
5										5
6										6
7										7
8										8
<b>Improvement Type**</b>										
9	Various		1980	5,655		20			5,655	9
10	Various		1981	13,906		20			13,906	10
11	Various		1982	1,171		20			1,171	11
12	Various		1983	17,000		20			16,819	12
13	Various		1984	36,737		20			36,737	13
14	Various		1985	135,882		20			135,840	14
15	Various		1986	63,852		20			63,018	15
16	Various		1987	60,439		20			60,094	16
17	Various		1988	24,257		20			23,967	17
18	Various		1989	102,083		20	27	27	102,041	18
19	Various		1990	84,998		20			84,998	19
20	Various		1991	10,496		20			10,496	20
21	Various		1992	18,109		20			18,109	21
22	Various		1993	39,981		20	650	650	39,981	22
23	Various		1994	123,996		20	6,188	6,188	121,415	23
24	Various		1995	157,007		20	7,850	7,850	147,373	24
25	Various		1996	210,423		20	10,521	10,521	182,895	25
26	Various		1997	97,938		20	4,897	4,897	81,255	26
27	Various		1998	76,538		20	3,827	3,827	58,406	27
28	Various		1999	232,757		20	11,331	11,331	162,970	28
29	Various		2000	88,771		20	4,409	4,409	60,316	29
30	Various		2001	147,900		20	7,047	7,047	94,881	30
31	Various		2002	156,984		20	2,571	2,571	145,774	31
32	Various		2003	473,434		20	16,547	16,547	458,008	32
33	Various		2004	276,659		20	15,379	15,379	241,837	33
34	Various		2005	89,356		20	2,888	2,888	69,805	34
35	Various		2006	90,306		20	5,572	5,572	48,376	35
36	Various		2007	115,795		20	8,336	8,336	54,391	36

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

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

See Page 12A, Line 70 for total

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	
37	Various	2008	\$ 117,156	\$	20	\$ 11,816	\$ 11,816	\$ 75,181	37
38	Various	2009	186,177		20	18,513	18,513	83,339	38
39	Various	2010	425,373		20	26,315	26,315	111,849	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
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65									65
66									66
67	Related Building Company (Pages 12F & 12G)		2,192,018	188,088		109,601	(78,487)	323,179	67
68	Related Party Allocations (Pages 12H & 12I)		106,812	3,281		4,444	1,163	20,506	68
69	Financial Statement Depreciation			249,476			(249,476)		69
70	TOTAL (lines 4 thru 69)		\$ 11,364,273	\$ 649,174		\$ 416,788	\$ (232,386)	\$ 3,880,969	70

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 11,364,273	\$ 649,174		\$ 416,788	\$ (232,386)	\$ 3,880,969	1
2	Building Improvements - Arch/Planners	2011	9,003		20	900	900	3,001	2
3	Bimp - Sas Arch/Planners	2011	44,586		20	4,459	4,459	14,119	3
4	Bimp - Supply Counter	2011	4,278		20	428	428	1,319	4
5	Exhaust Fan	2011	6,674		20	334	334	1,335	5
6	Kitchen Air Handler	2011	9,829		20	491	491	1,966	6
7	Kitchen Air Handler	2011	19,956		20	998	998	3,991	7
8	Boiler Maintenance, Compressor Repair,	2011	38,184		20	1,909	1,909	7,637	8
9	Fence Post	2011	2,875		20	144	144	575	9
10	Drapery	2011	4,139		20	414	414	1,656	10
11	Repair Nurse Call	2011	4,897		20	245	245	979	11
12	Replace Leaking Gaskets On Emergency Generator	2011	2,760		20	138	138	552	12
13	Hvac Repair	2011	2,855		20	143	143	571	13
14	3Rd Floor Nurse Call System	2011	14,070		20	704	704	2,814	14
15	Fire Station And Bezels To Passenger Elevators	2011	5,198		20	260	260	1,040	15
16	Electrical Wiring	2011	3,135		20	157	157	627	16
17	New Condenser Motor, Brackets, And Fan Blade For Condenser F	2012	3,477		20	695	695	1,912	17
18	Replace Nurse Call System And Sound Alert Buzzer System For 2N	2012	10,195		20	2,039	2,039	5,607	18
19	Universal Elevator Werks	2012	5,198		20	1,040	1,040	3,119	19
20	Land Improvement	2012	3,870		20	506	506	1,518	20
21	Landscaping - 4 Loads Of Topsoil, Perennials, Mulch	2012	2,670		20	134	134	334	21
22	Installed Series 90 Modulating Control For Boilers	2012	2,708		20	135	135	305	22
23	4Th Flr Dining Rm-New Drop Ceiling, Countertops, Window Seals	2012	11,275		20	564	564	1,128	23
24	Asbestos Abatement And Reinsulated Chilled Water Lines	2013	4,650		20	465	465	930	24
25	Connect Customer Tamper Swithces & Waterflow Switches	2013	3,919		20	359	359	719	25
26	Tape-On Corner Guard	2013	5,489		20	100	100	199	26
27	Remote Annunciator And Remote Emergency Stop Station	2013	3,871		20	323	323	645	27
28	Reworked Sprinklers In Shower Rooms In 2Nd, 3Rd, 4Th Floor	2013	3,540		20	148	148	295	28
29	Magnetic Lock, Emergency Exit, Key Pad, Etc.	2013	10,225		20	511	511	1,023	29
30	Concrete Pad For Huhc Unit	2013	3,000		20	125	125	250	30
31	Install Corner Guards, Patch Damaged Areas, Etc.	2013	4,195		20	140	140	280	31
32	Door Systems - Furnished And Installed	2013	4,907		20	123	123	245	32
33	Furnish And Install New Connectors, Splitters, Box Extensions	2013	7,800		20	520	520	1,040	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,627,701	\$ 649,174		\$ 436,436	\$ (212,738)	\$ 3,942,698	34

\*\*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	<b>Totals from Page 12B, Carried Forward</b>		\$ 11,627,701	\$ 649,174		\$ 436,436	\$ (212,738)	\$ 3,942,698	1
2	Architectural, Engineering Services - 3Rd And 4Th Floor Bathrms	2013	8,685		20	869	869	1,737	2
3	Hallways And Elevators - Flourescent Foot Fixtures, Low Voltage	2013	6,457		20	215	215	430	3
4	Chiller Repair - Heating & Cooling	2013	7,607		20	507	507	1,014	4
5	New Motion Sensors In Bathrms, Wall Lights And Fixtures	2013	11,699		20	292	292	585	5
6	Chain Link Fence	2013	6,650		20	37	37	74	6
7	Amplifiers, Hall Lights, Bath Pull Stations, Etc.	2013	5,126		20	85	85	171	7
8	Chiller Repair - Heating & Cooling	2013	52,930		20	2,647	2,647	5,293	8
9	Installed Closed Doors, Steel Double Door, Vents	2013	6,575		20	329	329	658	9
10	Penthouse Common Areas-Installed New Drywall, Prime And Pain	2013	28,400		20	1,420	1,420	2,840	10
11	4Th Flr Dining Area-New Drywall	2013	5,175		20	259	259	518	11
12	Security Locks And System	2013	10,270		20	514	514	1,027	12
13	New Chiller	2013	26,070		20	1,304	1,304	2,607	13
14	4Th Floor Cove Base Installation, Floor Tile, Signage, Millwork	2013	10,214		20	511	511	1,021	14
15	3Rd,4Th Floor Shower/Bathrm - Walls, Doors, Concrete Floors, T	2013	72,575		20	3,629	3,629	7,258	15
16	Installed New Caterpillar Automatic Transfer Switch	2013	3,883		20	194	194	388	16
17	4Th Floor - Removed Existing Ceiling Lights, Installed J-Boxes, In	2014	2,965		20	272	272	272	17
18	4Th Floor Dining Room - New Drop Ceiling, New Granite Window	2014	6,630		20	304	304	304	18
19	Install Two New Fire Rated Doors On Third And Fourth Floor.	2014	4,650		20	155	155	155	19
20	Key Pad, Indoor, Custom, Exit Pad Pressure Sensitive, Egrssable N	2014	3,469		20	463	463	463	20
21	Pavement Renovation Including Milling, Adjut Sewer, Powerswee	2014	22,491		20	375	375	375	21
22	Installed Generator	2014	91,900		20	4,595	4,595	4,595	22
23	Elevator Repair	2014	4,025		20	201	201	201	23
24	Compressor Repair	2014	2,788		20	139	139	139	24
25	Architect Fees 1St Floor Construction	2014	5,027		20	251	251	251	25
26	Repaired Storm Drain	2014	2,547		20	127	127	127	26
27	Synthetic Turf	2014	5,840		20	292	292	292	27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,042,350	\$ 649,174		\$ 456,420	\$ (192,754)	\$ 3,975,493	34

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,042,350	\$ 649,174		\$ 456,420	\$ (192,754)	\$ 3,975,493	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,042,350	\$ 649,174		\$ 456,420	\$ (192,754)	\$ 3,975,493	34

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 12,042,350	\$ 649,174		\$ 456,420	\$ (192,754)	\$ 3,975,493	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 12,042,350	\$ 649,174		\$ 456,420	\$ (192,754)	\$ 3,975,493	34

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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>Totals from Page 12E, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	4Th Floor Nurse Call System	2012	5,054		20	253	253	758	9
10	Framing/Drywall For Nurses Stations	2012	6,000		20	300	300	900	10
11	1St Flr Flooring, Masonry, Doors, Windows, Painting, Electrical	2012	797,114		20	39,856	39,856	119,567	11
12	1St Floor Sas Architect Fees	2012	39,728		20	1,986	1,986	5,959	12
13	Install new framing, drywall, and taping in corridors.	2012	15,375		20	769	769	2,306	13
14	Installation of cable jacks, patching and sanding of sprinkler pipe.	2012	47,760		20	2,388	2,388	7,164	14
15	Install receptacles for TV in residence bedrooms	2012	6,204		20	310	310	931	15
16	Complete installation of Landscape, irrigation system per proposal	2012	14,500		20	725	725	2,175	16
17	Add additional soffits for nurses stations, patching	2012	9,000		20	450	450	1,350	17
18	Room 313,319,334,405-411-Repair dry wall, new tiles	2012	8,535		20	427	427	1,280	18
19	Remove baseboard and prep for paint, work throughout guestrooms	2012	45,779		20	2,289	2,289	6,867	19
20	116 VT-Door	2012	31,933		20	1,597	1,597	4,790	20
21	Remove all existing baseboard and prep for paint in guest baths, p	2012	19,955		20	998	998	2,993	21
22	Complete the framing and installation of drywall for all soffits, rej	2012	30,484		20	1,524	1,524	4,573	22
23	Replace 117 new and four old doors, install seven diving walls, inst	2012	12,658		20	633	633	1,899	23
24	TV plates installed behind the TV's	2012	3,745		20	187	187	562	24
25	Provide and install drywall patches and tape due to springler pipe,	2012	11,830		20	592	592	1,775	25
26	Completed all work throughout guestrooms, additional drywall and	2012	26,747		20	1,337	1,337	4,012	26
27	Checked existing bx wiring, installed 63 new receptacles	2012	13,058		20	653	653	1,959	27
28	Installed j-box for microwave, steam table outlet, wall light	2012	5,158		20	258	258	774	28
29	Install 2 new shrub zones for plantings, electric solenoid valves, shr	2012	3,000		20	150	150	450	29
30	Low voltage installations	2012	28,475		20	1,424	1,424	4,271	30
31	81.25 X 59.00 General Suppliers	2012	2,696		20	135	135	404	31
32	Removed Nurse Station lights; Installed 4 ceiling lights, 1 exit sign, 2	2012	24,185		20	1,209	1,209	3,628	32
33	Triton DVR	2012	14,818		20	741	741	2,223	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,223,791	\$		\$ 61,190	\$ 61,190	\$ 183,569	34

\*\*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	<b>Totals from Page 12F, Carried Forward</b>		\$ 1,223,791	\$		\$ 61,190	\$ 61,190	\$ 183,569	1
2	Triton DVR CCTV Sytem with installation and cutover	2012	4,238		20	212	212	636	2
3	3rd Floor Corridor & Patient Room-Installed lights, exit signs, sprinkle	2012	12,215		20	611	611	1,832	3
4	3rd & 4th Floor-Framing, drywall & taping; Installed all 2x2 ultima wi	2012	20,000		20	1,000	1,000	3,000	4
5	Building Permit, City of Zion for Interior Remodel- Office Space	2012	8,300		20	415	415	1,245	5
6	Exterior Signage and Lighting	2012	37,709		20	1,885	1,885	5,656	6
7	1st Floor, 2nd Floor, 3rd Floor, and 4th Floor - Fire Sprinklers	2012	211,240		20	10,562	10,562	31,686	7
8	2nd Floor Res Rms, 3rd Floor Rms, Nurse Stations, Bathrooms -								8
9	Removed existing wall tiles, installed new light fixtures, ceramic wall tile								9
10	Removed existing cove base, floor prep, and installed cornices	2012	264,819		20	13,241	13,241	39,723	10
11	Nurse Stations, 2nd-4th Floors Corridors, dining & resid rms, bathrooms								11
12	Light fixtures, floor prep, handrails, wallcoverings, cornices								12
13	cove bases, ceramic tiles, millwork base, and signage	2012	297,229		20	14,861	14,861	44,584	13
14	Therapy Rms, 2nd Flr Rms- new mirror, drop ceilings, sinks, ceiling pa	2012	36,465		20	1,823	1,823	3,647	14
15	3rd Floor dining rms-Removed existing light fixtures and installed 17 r	2013	6,117		20	306	306	612	15
16	3rd Flr Dining area & Rm 231-patching,painting, and installed wallcov	2013	4,230		20	212	212	423	16
17	3rd Flr Dining Rm-Installed new 2x2 drop ceilings, sinks, and chair rai	2013	7,625		20	381	381	763	17
18	20 loc overhead paging systems	2013	4,747		20	237	237	475	18
19	Furnished and installed hot water boiler	2013	14,470		20	724	724	1,447	19
20	Generator repair-Removed and replaced oil filters, cylinder head liners	2013	28,820		20	1,441	1,441	2,882	20
21	4th Flr Dining Rm-Removed conduit in floor, ceiling fixtures; Installed	2013	4,639		20	232	232	464	21
22	Lobby, Laundry Rm and elevators-Installed 4 new receptacles;circuit w	2013	5,365		20	268	268	536	22
23									23
24									24
25	Building Company Depreciation			188,088			(188,088)		25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,192,018	\$ 188,088		\$ 109,601	\$ (78,487)	\$ 323,179	34

\*\*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>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	<b>Allocated from Legacy Real Properties</b>	2009	48,796	1,627	30	1,627		8,946	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	<b>Allocated from Legacy Healthcare Financial Services</b>	2012	2,195	152	20	110	(42)	329	9
10	<b>Allocated from Legacy Healthcare Financial Services</b>	2013	7,021	487	20	351	(136)	702	10
11	<b>Allocated from Legacy Healthcare Financial Services</b>	2014	686	48	20	34	(14)	34	11
12									12
13	<b>Allocated from Legacy Real Properties</b>	2009	27,711	693	20	1,386	693	6,582	13
14	<b>Allocated from Legacy Real Properties</b>	2010	8,426	274	20	337	63	1,518	14
15	<b>Allocated from Legacy Real Properties</b>	2011	11,977		20	599	599	2,395	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 106,812	\$ 3,281		\$ 4,444	\$ 1,163	\$ 20,506	34

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

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 106,812	\$ 3,281		\$ 4,444	\$ 1,163	\$ 20,506	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)	\$ 106,812	\$ 3,281		\$ 4,444	\$ 1,163	\$ 20,506	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,178,868	\$ 91,667	\$ 207,210	\$ 115,543	10	\$ 1,188,838	71
72	Current Year Purchases	84,988	866	9,731	8,865	10	9,731	72
73	Fully Depreciated Assets	1,132,601				10	1,132,601	73
74								74
75	TOTALS	\$ 2,396,457	\$ 92,533	\$ 216,941	\$ 124,408		\$ 2,331,169	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		VAN	2008	\$ 15,461	\$	\$ 2,324	\$ 2,324	5	\$ 13,912	76
77										77
78										78
79										79
80	TOTALS			\$ 15,461	\$	\$ 2,324	\$ 2,324		\$ 13,912	80

E. Summary of Care-Related Assets

	1 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)	\$ 14,489,025	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 741,707	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 675,685	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (66,022)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,320,574	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	LAND - 1994	\$ 199,000	\$	\$	86
87	REMODEL STORAGE ROOM - 1999	4,000			87
88	REMODEL STORAGE RM - 1999	10,000			88
89	REMODEL STORAGE ROOM - 1999	4,300			89
90	DAYCARE CTR ARCHITEC - 2000	787			90
91	TOTALS	\$ 218,087	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

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

# 0051581

Report Period Beginning: 01/01/14

Ending: 12/31/14

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage				2,566			5
6								6
7	TOTAL				\$ 2,566			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. \_\_\_\_\_ /2015 \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016 \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017 \$ \_\_\_\_\_

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: \$ 58,361 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2010 Acura RL	\$ 831.53	\$ 8,315	17
18	Allocated from Progressive Healthcare Consulting			36	18
19					19
20					20
21	TOTAL		\$ 831.53	\$ 8,351	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.

Facility Name & ID Number Grove at the Lake Lvg & Reh # 0051581 Report Period Beginning: 01/01/14 Ending: 12/31/14  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5	6	7	8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)				
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$	474,659	\$		\$	474,659	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs					134,846				134,846	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39 - 03	hrs					435,286				435,286	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 prescripts						333,803			333,803	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>							68,397	79,419			147,816	13
14	TOTAL			\$			\$	1,113,188	\$	413,222	\$	1,526,410	14

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

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

# 0051581

Report Period Beginning: 01/01/14

Ending:

12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 590	\$ 1,415,725	1
2	Cash-Patient Deposits	2,501	2,501	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	2,833,696	2,833,696	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	156,166	156,166	6
7	Other Prepaid Expenses	24,476	24,476	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	44,414	87,730	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	<b>\$ 3,061,843</b>	<b>\$ 4,520,294</b>	<b>10</b>
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,000,000	13
14	Buildings, at Historical Cost		8,124,901	14
15	Leasehold Improvements, at Historical Cost	268,019	3,066,130	15
16	Equipment, at Historical Cost	1,686,665	2,132,930	16
17	Accumulated Depreciation (book methods)	(826,290)	(2,136,120)	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):	2,347,395	1,948,362	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	<b>\$ 3,475,789</b>	<b>\$ 14,136,203</b>	<b>24</b>
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	<b>\$ 6,537,632</b>	<b>\$ 18,656,497</b>	<b>25</b>

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 984,183	\$ 991,029	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,181,753	3,564,779	29
30	Accrued Salaries Payable	300,867	300,867	30
31	Accrued Taxes Payable (excluding real estate taxes)	100,881	100,881	31
32	Accrued Real Estate Taxes(Sch.IX-B)		327,196	32
33	Accrued Interest Payable		73,592	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	428,363	428,363	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	<b>\$ 2,996,047</b>	<b>\$ 5,786,707</b>	<b>38</b>
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,225,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	See Attached Schedule	459,719	3,613,919	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	<b>\$ 459,719</b>	<b>\$ 14,838,919</b>	<b>45</b>
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	<b>\$ 3,455,766</b>	<b>\$ 20,625,626</b>	<b>46</b>
47	<b>TOTAL EQUITY(page 18, line 24)</b>	<b>\$ 3,081,866</b>	<b>\$ (1,969,129)</b>	<b>47</b>
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	<b>\$ 6,537,632</b>	<b>\$ 18,656,497</b>	<b>48</b>

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,193,034</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Real Estate Taxes</b>	(43,875)	<b>3</b>
<b>4</b>	<b>Amortization of Goodwill/Charity Discount</b>	(258,925)	<b>4</b>
<b>5</b>	<b>Depreciation/Disposal of Assets/Allowance for Doubtful</b>	(694,484)	<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>3,195,750</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(113,884)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (113,884)	<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>3,081,866</b>	<b>24</b> *

\* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,487,684	1
2	Discounts and Allowances for all Levels	(3,407,485)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 10,080,199</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,778,982	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 4,778,982</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	339,889	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	37,757	19
20	Radiology and X-Ray		20
21	Other Medical Services	13,719	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 391,365</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>		<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	9,293	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 9,293</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 15,259,839</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,897,445	31
32	Health Care	5,005,657	32
33	General Administration	3,040,297	33
<b>B. Capital Expense</b>			
34	Ownership	2,672,397	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,262,844	35
36	Provider Participation Fee	495,083	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>\$ 15,373,723</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(113,884)</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>\$ (113,884)</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 9,212,133	44
45	Private Pay - Net Inpatient Revenue	479,748	45
46	Medicare - Net Inpatient Revenue	360,420	46
47	Other-(specify) <u>Insurance</u>	27,898	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 10,080,199</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.

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

# 0051581

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,911	2,114	\$ 90,946	\$ 43.02	1
2	Assistant Director of Nursing	1,992	2,128	72,987	34.30	2
3	Registered Nurses	31,169	34,940	998,942	28.59	3
4	Licensed Practical Nurses	40,546	42,996	1,159,062	26.96	4
5	CNAs & Orderlies	111,704	118,729	1,447,371	12.19	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,101	7,548	133,795	17.73	8
9	Activity Director	1,640	2,317	42,853	18.50	9
10	Activity Assistants	5,322	5,862	112,251	19.15	10
11	Social Service Workers	12,127	12,587	251,870	20.01	11
12	Dietician					12
13	Food Service Supervisor	2,191	2,508	59,631	23.78	13
14	Head Cook	7,123	7,543	89,622	11.88	14
15	Cook Helpers/Assistants	18,055	19,476	204,762	10.51	15
16	Dishwashers					16
17	Maintenance Workers	6,528	7,077	135,669	19.17	17
18	Housekeepers	20,843	22,185	241,983	10.91	18
19	Laundry	11,342	12,484	150,008	12.02	19
20	Administrator	2,578	2,683	160,803	59.93	20
21	Assistant Administrator	1,471	1,471	26,177	17.80	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,630	14,885	240,897	16.18	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	3,130	3,337	31,758	9.52	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	300,403	322,870	\$ 5,651,387 *	\$ 17.50	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	\$ 24,299	01-03	35
36	Medical Director	Monthly	45,000	09-03	36
37	Medical Records Consultant	Monthly	4,688	10-03	37
38	Nurse Consultant	Monthly	68,748	10-03	38
39	Pharmacist Consultant	Monthly	17,940	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	26,160	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	190	12,152	12-03	45
46	Other(specify)				46
47	Clergy	Monthly	4,443	12-03	47
48					48
49	TOTAL (lines 35 - 48)	190	\$ 203,430		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	2,321	\$ 59,770	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,321	\$ 59,770		53

**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	
Julie Stangel	Administrator	0	\$ 160,803	Workers' Compensation Insurance	\$ 151,035	IDPH License Fee	\$ 2,400	
Claudia Harris	Asst. Admin	0	26,177	Unemployment Compensation Insurance	249,500	Advertising: Employee Recruitment	7,360	
				FICA Taxes	432,331	Health Care Worker Background Check	19,581	
				Employee Health Insurance	257,547	(Indicate # of checks performed <u>1958</u> )		
				Employee Meals	51,761	<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*		<u>Dues and Subscriptions</u>	16,384	
				<u>Union Pension</u>	33,734	<u>License and Permits</u>	3,228	
				<u>Employee Physical Exam</u>	4,297	<u>Allocated from Legacy HC Financial Services</u>	585	
				<u>Other Employee Benefits</u>	31,168	<u>Allocated from Progressive Healthcare Cons</u>	22	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)								
			\$ 186,980					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Chaim Rajchenbach - Management Fees</u>			\$ 15,396				Out-of-State Travel	\$
<u>Menachem Shabat - Management Fees</u>			15,396					
							<u>In-State Travel</u>	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
			\$ 30,792	\$ 1,211,373			\$ 49,561	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount
<u>Frost, Ruttenberg, &amp; Rothblatt</u>	<u>Accounting</u>	\$ 25,742						
<u>Ability Network</u>	<u>Data Processing</u>	1,449						
<u>Creative Technology Solution</u>	<u>Data Processing</u>	11,423						
<u>Emdeon</u>	<u>Data Processing</u>	728						
<u>E-Health Data Systems</u>	<u>Data Processing</u>	14,934						
<u>Nebo Systems</u>	<u>Data Processing</u>	260						
<u>Prime Care Technologies</u>	<u>Data Processing</u>	377						
<u>Wescom Solutions</u>	<u>Data Processing</u>	23,105						
<u>National Datacare Corp</u>	<u>Data Processing</u>	5,212						
<u>Legacy Health Care Services</u>	<u>Bookkeeping</u>	264,000						
<u>See Supplemental Schedule</u>		130,992						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
			\$ 478,223	\$			\$ 9,818	

\* Attach copy of IMRF notifications

\*\*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>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Report Period Beginning:

01/01/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council on LTC \$19,206
- (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. \$ 57,308 Line 10-2
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO        If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. Sheridan Healthcare #0027680
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 495,083  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 51,761 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ No**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.