

Facility Name & ID Number Grove of Skokie L & R

0050237 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	98	Skilled (SNF)	98	35,770	1
2		Skilled Pediatric (SNF/PED)			2
3	51	Intermediate (ICF)	51	18,615	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	149	TOTALS	149	54,385	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	27,080	2,100	6,590	35,770	8
9	SNF/PED					9
10	ICF	15,079	879	113	16,071	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	42,159	2,979	6,703	51,841	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.32%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

NO

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

NO

I. On what date did you start providing long term care at this location?

Date started 09/01/2008

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

YES

Date 09/01/2008

NO

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

YES

NO

If YES, enter number

of beds certified

98

and days of care provided

6,590

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

MODIFIED

CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

NO

Tax Year: 12/31/14

Fiscal Year: 12/31/14

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

Facility Name & ID Number

Grove of Skokie L & R

0050237

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
	A. General Services										
1	Dietary	370,827	25,849	21,926	418,602		418,602	418,602			1
2	Food Purchase		319,218		319,218		319,218	7	319,225		2
3	Housekeeping	161,411	40,360		201,771		201,771	689	202,460		3
4	Laundry	39,816	7,695	10,302	57,813		57,813		57,813		4
5	Heat and Other Utilities			106,500	106,500		106,500	1,374	107,874		5
6	Maintenance	74,761		133,616	208,377		208,377	3,755	212,132		6
7	Other (specify):*										7
8	TOTAL General Services	646,815	393,122	272,344	1,312,281		1,312,281	5,825	1,318,106		8
	B. Health Care and Programs										
9	Medical Director			115,240	115,240		115,240		115,240		9
10	Nursing and Medical Records	2,893,992	167,096	145,824	3,206,912		3,206,912	(50,825)	3,156,087		10
10a	Therapy										10a
11	Activities	172,117	16,080	416	188,613		188,613	281	188,894		11
12	Social Services	172,059		9,564	181,623		181,623	704	182,327		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,238,168	183,176	271,044	3,692,388		3,692,388	(49,840)	3,642,548		16
	C. General Administration										
17	Administrative	206,205		19,948	226,153		226,153	5,398	231,551		17
18	Directors Fees										18
19	Professional Services			203,934	203,934		203,934	6,659	210,593		19
20	Dues, Fees, Subscriptions & Promotions			34,083	34,083		34,083	(4,622)	29,461		20
21	Clerical & General Office Expenses	231,959	34,978	301,380	568,317		568,317	(160,240)	408,077		21
22	Employee Benefits & Payroll Taxes			802,664	802,664		802,664		802,664		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,558	7,558		7,558	(2,560)	4,998		24
25	Other Admin. Staff Transportation			15,104	15,104		15,104	(2,982)	12,122		25
26	Insurance-Prop.Liab.Malpractice			155,967	155,967		155,967	657	156,624		26
27	Other (specify):* Home Ofc- EE Benefi							27,695	27,695		27
28	TOTAL General Administration	438,164	34,978	1,540,638	2,013,780		2,013,780	(129,995)	1,883,785		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,323,147	611,276	2,084,026	7,018,449		7,018,449	(174,010)	6,844,439		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.

Facility Name & ID Number

Grove of Skokie L & R

#0050237

Report Period Beginning:

01/01/14

Ending:

12/31/14

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			65,957	65,957	65,957	8,486	74,443				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			12,391	12,391	12,391	(12,391)					32
33	Real Estate Taxes			359,513	359,513	359,513	(32,975)	326,538				33
34	Rent-Facility & Grounds			797,647	797,647	797,647		797,647				34
35	Rent-Equipment & Vehicles			46,548	46,548	46,548	3,006	49,554				35
36	Other (specify):*											36
37	TOTAL Ownership			1,282,056	1,282,056	1,282,056	(33,874)	1,248,182				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		260,261	866,575	1,126,836	1,126,836	(1,974)	1,124,862				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			360,931	360,931	360,931		360,931				42
43	Other (specify):* Non-Allowable Co	136,507		1,207,021	1,343,528	1,343,528	(1,343,528)					43
44	TOTAL Special Cost Centers	136,507	260,261	2,434,527	2,831,295	2,831,295	(1,345,502)	1,485,793				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,459,654	871,537	5,800,609	11,131,800	11,131,800	(1,553,386)	9,578,414				45

*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 of Skokie L & R

0050237

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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	287	30		9
10	Interest and Other Investment Income	(5,867)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(11,671)	43		18
19	Entertainment				19
20	Contributions	(102,937)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,896)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(248,247)	43		24
25	Fund Raising, Advertising and Promotional	(78,510)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,285)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(906,776)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,369,902)		\$	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)	(183,484)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (183,484)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,553,386)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Grove of Skokie L & R

ID# 0050237

Report Period Beginning: 01/01/14

Ending: 12/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	X-Rays - Part A	\$ (24,255)	43	1
2	Patient Personal Items	(913)	43	2
3	Cable TV	(4,508)	43	3
4	Sequestration	(74,537)	43	4
5	Admitting Non-Certified	(136,507)	43	5
6	PY Adjustment	5,506	43	6
7	Discount	8,377	43	7
8	Charity Discounts	(5,077)	43	8
9	Disallow Travel & Seminar	(2,963)	24	9
10	Reclass to Repairs & Maintenance	2,100	6	10
11	Misc. Income Offset	(20)	21	11
12	Lobbying Expense	(5,015)	20	12
13	Non-Allowable Expenses	(668,964)	43	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(906,776)	49

Facility Name & ID Number

Grove of Skokie L & R

0050237

Report Period Beginning:

01/01/14

Ending:

12/31/14

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 Pg 6-Supp		See Pg 6-Supp		See Pg6-Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19 Professional Fees	\$	Grove Healthcare Properties, LLC	100.00%	\$ 404	\$ 404	1
2	V	30 Depreciation Expense		Grove Healthcare Properties, LLC	100.00%	3,559	3,559	2
3	V	32 Interest Expense	8,066	Grove Healthcare Properties, LLC	100.00%		(8,066)	3
4	V	33 Real Estate Taxes	359,513	Grove Healthcare Properties, LLC	100.00%	359,513		4
5	V	34 Rent	797,647	Grove Healthcare Properties, LLC	100.00%	797,647		5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,165,226			\$ 1,161,123	\$ * (4,103)	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 Dietary	\$	Legacy Healthcare Financial Services LLC	100.00%	\$ (2)	\$ (2)
16	V	3 Housekeeping Salaries		Legacy Healthcare Financial Services LLC	100.00%	689	689
17	V	5 Utilities		Legacy Healthcare Financial Services LLC	100.00%	1,374	1,374
18	V	6 Repairs & Maintenance		Legacy Healthcare Financial Services LLC	100.00%	1,601	1,601
19	V	11 Activities Program		Legacy Healthcare Financial Services LLC	100.00%	281	281
20	V	17 Administrative Salary - Mgmt. Alloc.	19,948	Legacy Healthcare Financial Services LLC	100.00%	19,948	
21	V	19 Other Professional Fees		Legacy Healthcare Financial Services LLC	100.00%	4,623	4,623
22	V	20 Dues, Licenses & Fees		Legacy Healthcare Financial Services LLC	100.00%	379	379
23	V	21 Clerical & General Office Exp.	264,000	Legacy Healthcare Financial Services LLC	100.00%	102,369	(161,631)
24	V	24 Travel and Seminar		Legacy Healthcare Financial Services LLC	100.00%	392	392
25	V	26 Insurance Expense		Legacy Healthcare Financial Services LLC	100.00%	657	657
26	V	27 Employee Benefits - Mgmt. Alloc.		Legacy Healthcare Financial Services LLC	100.00%	27,159	27,159
27	V	30 Depreciation Expense		Legacy Healthcare Financial Services LLC	100.00%	1,747	1,747
28	V	32 Interest Expense		Legacy Healthcare Financial Services LLC	100.00%	10	10
29	V	33 Real Estate Taxes		Legacy Healthcare Financial Services LLC	100.00%	2,207	2,207
30	V	34 Rent Expense		Legacy Healthcare Financial Services LLC	100.00%	7,902	7,902
31	V	30 Depreciation Expense		Legacy Healthcare Financial Services LLC	100.00%	(488)	(488)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 283,948			\$ 170,848	\$ * (113,100)

* 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, LLC	100.00%	\$ 77	\$	77	15
16	V	30 Depreciation		Legacy Real Properties, LLC	100.00%	2,503		2,503	16
17	V	32 Interest		Legacy Real Properties, LLC	100.00%	1,532		1,532	17
18	V	34 Rent	7,902	Legacy Real Properties, LLC	100.00%			(7,902)	18
19	V	30 Depreciation		Legacy Real Properties, LLC	100.00%	878		878	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		\$ 7,902			\$ 4,990	\$ *	(2,912)	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%	\$ 9	\$ 9
16	V	6 Building Maintenance and R&M		Progressive Healthcare Consulting	100.00%	54	54
17	V	10 RN Salary	54,000	Progressive Healthcare Consulting	100.00%	3,175	(50,825)
18	V	12 Clergy Salary	2,536	Progressive Healthcare Consulting	100.00%	133	(2,403)
19	V	12 Admission Salary		Progressive Healthcare Consulting	100.00%	3,107	3,107
20	V	27 Emp Ben - Nursing		Progressive Healthcare Consulting	100.00%	128	128
21	V	17 Administrative Salary-Non Owner		Progressive Healthcare Consulting	100.00%	5,398	5,398
22	V	19 Professional Fees		Progressive Healthcare Consulting	100.00%	373	373
23	V	20 Fees and Subscriptions		Progressive Healthcare Consulting	100.00%	14	14
24	V	21 Clerical & General Office		Progressive Healthcare Consulting	100.00%	1,411	1,411
25	V	24 Travel and Seminar		Progressive Healthcare Consulting	100.00%	11	11
26	V	27 Employee Benefits - Mgmt Alloc		Progressive Healthcare Consulting	100.00%	408	408
27	V	35 Auto Rental				24	24
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 56,536			\$ 14,245	\$ * (42,291)

* 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	39 Ambulance	\$ 8,501	Lifeline Ambulance	100.00%	\$ 6,527	\$ (1,974)
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		\$ 8,501			\$ 6,527	\$ * (1,974)

* 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	6 Repairs & Maintenance	\$ 2,722	ReMED Services, LLC	100.00%	\$ 2,722	\$	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		\$ 2,722			\$ 2,722	\$ * 0	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	19 Professional Fees	\$ 5,257	ProPay HR LLC	24.00%	\$ 4,153	\$ (1,104)
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		\$ 5,257			\$ 4,153	\$ * (1,104)

* 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	\$ 18,000	ML Group Design	100.00%	\$	\$ (18,000)
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		\$ 18,000			\$ 0	\$ * (18,000)

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

Facility Name & ID Number

Grove of Skokie L & R

0050237

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	29	Grove Lincoln Park Living & Rehab Ctr.	Chicago	Legacy Healthcare	Lincolnwood	Management Co.	1
2	Menachem Shabat	29	Pine Acres Rehab & Living Center	DeKalb	Financial Svcs, LLC			2
3	Jack Rajchenbach	6.1	Astoria Place Living & Rehab	Chicago				3
4	The Rajchenbach Family Trust	15.5	The Grove of Evanston	Evanston	Legacy Real	Lincolnwood	Real Estate	4
5	Ronald Shabat	15.5	Elmbrook Nursing	Elmhurst	Properties, LLC			5
6	The Robert Hartman Family Trust	4.9	The Grove of LaGrange Park	LaGrange Park				6
7			Lakefront Nursing & Rehab Center	Chicago	Grove Healthcare	Lincolnwood	Real Estate	7
8			Warren Barr Living & Rehab Center	Chicago	Properties, LLC			8
9			The Carlton at the Lake	Chicago				9
10			Clark Manor Convalescent Center	Chicago	ReMED Services,	Lincolnwood	Preventive	10
11			Grove of Northbrook L & R	Northbrook	LLC		Maintenance	11
12			Renaissance Park South	Chicago				12
13			Glenview Terrace Nursing Center	Glenview	Progressive	Lincolnwood	Consulting	13
14			The Imperial Grove Pavilion	Chicago	Healthcare			14
15			Villa at Evergreen Park	Evergreen Park	Consulting			15
16			Peterson Park Health Care Center	Chicago				16
17			Harmony Nursing & Rehab Center	Chicago	Astoria Real	Lincolnwood	Real Estate	17
18			Florence Nursing Home	Marengo	Property, LLC			18
19			Park Villa Nrsg & Rehab Center	Palos Heights				19
20			Grove at the Lake Lvg & Rehab	Zion	Lifeline Ambulance	Chicago	Ambulance	20
21			Chalet Living & Rehab Center	Chicago			Services	21
22			The Villa at Windsor Park	Chicago				22
23			Bethany Terrace	Morton Grove	ProPay	Evanston	Payroll Services	23
24			Grove of Fox Valley	Fox Valley				24
25			Avantara Long Grove	Long Grove	ML Group Design	Lincolnwood	Asset Mgmt Fees	25
26			Warren Barr NorthShore	Highland Park				26
27			Avantara Park Ridge	Park Ridge	Aurora Supportive	Aurora	Supportive	27
28			Warren Barr South Loop	Chicago	Living		Living Facility	28
29			Villa at PA Peterson	Rockford				29
30					Terrace Gardens	Morton Grove	Assisted Living	30

Facility Name & ID Number Grove of Skokie L & R # 0050237 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	Administrative	29.00	See Attached	2.49	4.98	Mgmt. Salary	\$ 9,974	17(3)	1
2	Menachem Shabat	Owner	Administrative	29.00	See Attached	2.49	4.98	Mgmt. Salary	9,974	17(3)	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 19,948		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 of Skokie L & R

0050237

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, LLC
 Street Address 7040 North Ridgeway Avenue
 City / State / Zip Code Lincolnwood, IL 60712
 Phone Number (847) 679-9797
 Fax Number (847) 679-3676

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	Dietary	Bed Days Available	1,090,513	21	\$ (38)	54,385	\$ (2)	1	
2	3	Housekeeping	Bed Days Available	1,090,513	21	13,826	54,385	689	2	
3	5	Utilities	Bed Days Available	1,090,513	21	27,544	54,385	1,374	3	
4	6	Repairs & Maintenance	Bed Days Available	1,090,513	21	32,093	54,385	1,601	4	
5	11	Activities Program	Bed Days Available	1,090,513	21	5,642	54,385	281	5	
6	17	Administrative Salary - Mgmt. Al	Hours	100		400,000	400,000	5	19,948	6
7	19	Other Professional Fees	Bed Days Available	1,090,513	21	92,690	54,385	4,623	7	
8	20	Dues, Licenses & Fees	Bed Days Available	1,090,513	21	7,596	54,385	379	8	
9	21	Clerical & General Office Exp.	Bed Days Available	1,090,513	21	2,052,680	1,925,545	102,369	9	
10	24	Travel and Seminar	Bed Days Available	1,090,513	21	7,856	54,385	392	10	
11	26	Insurance Expense	Bed Days Available	1,090,513	21	13,167	54,385	657	11	
12	27	Employee Benefits - Mgmt Alloc	Bed Days Available	1,090,513	21	393,489	54,385	19,624	12	
13	27	Employee Benefits - Mgmt Alloc	Hours	100		151,094	5	7,535	13	
14	30	Depreciation Expense	Bed Days Available	1,090,513	21	35,040	54,385	1,747	14	
15	32	Interest Expense	Bed Days Available	1,090,513	21	199	54,385	10	15	
16	33	Real Estate Taxes	Bed Days Available	1,090,513	21	44,250	54,385	2,207	16	
17	34	Rent Expense	Bed Days Available	1,090,513	21	158,445	54,385	7,902	17	
18	30	Depreciation Expense	Direct Allocation					(488)	18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,435,573	\$ 2,337,894	\$ 170,848	25	

Facility Name & ID Number Grove of Skokie L & R

0050237

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 North Ridgeway Avenue
 City / State / Zip Code Lincolnwood, IL 60712
 Phone Number (847) 679-9797
 Fax Number (847) 679-3676

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	Food	Bed Days Available	18	\$ 149	\$	54,385	\$ 9	1
2	6	Building Maint. and R&M	Bed Days Available	18	943		54,385	54	2
3	10	Medical & Nursing Supplies	Bed Days Available	18	68		54,385	4	3
4	10	RN Salary	Bed Days Available	18	55,460	55,460	54,385	3,171	4
5	12	Clergy Salary	Bed Days Available	18	2,320	2,320	54,385	133	5
6	12	Admissions Salary	Bed Days Available	18	54,336	54,336	54,385	3,107	6
7	27	Emp Ben - Nursing	Bed Days Available	18	2,247		54,385	128	7
8	17	Administrative Salary-Mgmt Allo	Bed Days Available	18	94,409	94,409	54,385	5,398	8
9	19	Professional Fees	Bed Days Available	18	6,532		54,385	373	9
10	20	Fees and Subscriptions	Bed Days Available	18	250		54,385	14	10
11	21	Clerical & General Office	Bed Days Available	18	24,680	596	54,385	1,411	11
12	24	Seminars	Bed Days Available	18	199		54,385	11	12
13	27	Employee Benefits - Mgmt Alloc	Bed Days Available	18	7,129		54,385	408	13
14	35	Auto Rental	Bed Days Available	18	413		54,385	24	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	\$ 207,121		\$ 14,245	25

Facility Name & ID Number Grove of Skokie L & R

0050237

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	39	Ambulance	Direct Allocation		\$	\$		\$ 6,527	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				\$	\$		\$ 6,527	25

Facility Name & ID Number Grove of Skokie L & R

0050237

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 North 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	6	Repairs & Maintenance	Direct Allocation		\$	\$		\$ 2,722	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				\$	\$		\$ 2,722	25

Facility Name & ID Number Grove of Skokie L & R

0050237

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 ProPay HR LLC
 Street Address 2201 W. Main Street
 City / State / Zip Code Evanston, IL 60202
 Phone Number (847) 905-3268
 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	19	Professional Fees	Direct Allocation		\$	\$		\$ 4,153	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				\$	\$		\$ 4,153	25

Facility Name & ID Number Grove of Skokie L & R

0050237

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
 Street Address 7040 North 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	19	Professional Fees	Direct Allocation		\$	\$		\$	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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																		
1. Real Estate Tax accrual used on 2013 report.				\$	200,750	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.)	2013			\$	213,562	2														
3. Under or (over) accrual (line 2 minus line 1).				\$	12,812	3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	400,097	4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5														
			Allocated from Management Co.		2,207															
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 88,578 For 09/10 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(88,578)	6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	326,538	7														
Real Estate Tax History:																				
Real Estate Tax Bill for Calendar Year:	2009	183,952	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>			FOR BHF USE ONLY		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
FOR BHF USE ONLY																				
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																		
	2010	336,689	9																	
	2011	347,131	10																	
	2012	364,151	11																	
	2013	213,562	12																	
Estimated accrual based on PY tax plus a 1.15% increase.																				
FY13 Taxes = \$395,450 X 1.0115 = \$399,998. Use \$400,097.																				

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 of Skokie L & R COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0050237
 CONTACT PERSON REGARDING THIS REPORT Chaim Rajchenbach
 TELEPHONE (773) 248-6000 FAX #: (773) 248-9703

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>10-16-411-018-0000</u>	<u>9000 Lavergne Ave</u>	\$ <u>80,157.45</u>	\$ <u>80,157.45</u>
2. <u>10-16-411-017-0000</u>	<u>9000 Gross Point Rd</u>	\$ <u>315,292.84</u>	\$ <u>315,292.84</u>
3. <u>10-35-104-076-0000</u>	<u>7040 Ridgeway Avenue</u>	\$ <u>38,392.03</u>	\$ <u>2,207.00</u>
4. _____	_____	\$ _____	\$ _____
5. <u>* Lines 1 & 2 include \$181,888 that was pre-paid in 2013.</u>	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>433,842.32</u></u>	\$ <u><u>397,657.29</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.**

Facility Name & ID Number Grove of Skokie L & R

0050237 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 17,350 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 2

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).

N/A

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Allocated from Legacy Real Properties</u>			\$ <u>4,080</u>	1
2					2
3	TOTALS			\$ 4,080	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	Allocated from Legacy Real Properties	2009		\$ 31,611	\$	30	\$ 1,054	\$ 1,054	\$ 5,795	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Landscaping	2009		10,000	666	15	666		3,663	9
10	Landscaping	2009		32,000	2,134	15	2,134		11,737	10
11	Built-in Cabinets	2009		66,890	1,672	40	1,672		9,196	11
12	Satellite System Installation	2009		11,305	283	40	283		1,556	12
13	Exterior Painting	2009		44,020	1,101	40	1,101		6,055	13
14	1st Floor remodel	2009		18,589	465	40	465		2,557	14
15	Electrical Work	2009		11,488	287	40	287		1,579	15
16	Painting & Décor	2009		107,803	2,695	40	2,695		14,823	16
17	Rehab Bathrooms	2009		25,000	625	40	625		3,438	17
18	2nd Floor & Nurses Station Remodel	2009		131,292	3,282	40	3,282		18,051	18
19	Install Locks	2009		8,500	213	40	213		1,171	19
20	New Roof	2009		39,725	993	40	993		5,462	20
21	Call Light System	2009		15,988	400	40	400		2,200	21
22	Kitchen Remodel	2009		46,284	1,157	40	1,157		6,364	22
23	Vent System Installation	2009		15,466	387	40	387		2,128	23
24	Therapy Room Remodel	2009		29,544	739	40	739		4,064	24
25	Elevator Repairs	2009		16,128	403	40	403		2,217	25
26	Rehab DON Office	2009		5,767	144	40	144		792	26
27	Rehab 34 Resident Bathrooms	2009		14,593	365	40	365		2,007	27
28	Building Improvement	2009		5,767	144	40	144		792	28
29	Electrical & Lighting	2009		4,025	101	40	101		555	29
30	Fire Sprinkler System	2009		7,952	199	40	199		1,094	30
31	Ventilation System Installation	2009		15,466	387	40	387		2,128	31
32	Window Coverings & Installation	2009		29,706	743	40	743		4,086	32
33	Ceiling Fixtures	2009		4,530	113	40	113		622	33
34	Flooring	2009		51,071	1,277	40	1,277		7,023	34
35	Smoke Detectors	2009		6,174	154	40	154		847	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Grove of Skokie L & R

0050237

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	
37	Irrigation System	2009	\$ 21,000	\$ 525	40	\$ 525	\$	\$ 2,888	37
38	Patch & Paint Conference Room	2009	1,860	47	40	47		258	38
39	Fire Sprinkler System	2009	2,100	53	40	53		291	39
40	Nurse Call System	2009	15,556	389	40	389		2,140	40
41	Tile Installation on 2nd Floor	2009	2,700	68	40	68		374	41
42	Rewire for Cable	2009	2,703	68	40	68		374	42
43	MDS Office Cabinetry	2009	7,400	185	40	185		1,018	43
44	Tile installation	2010	3,908	98	40	98		441	44
45	Electrical for new sign	2010	14,447	361	40	361		1,625	45
46									46
47	Demolition & Replacement of walls, retiling to include plumbing,	2011	21,977	550	40	550		4,215	47
48	electrical, and replacement of fixtures, tub, etc.								48
49									49
50	Doors	2011	3,228	81	40	81		1,236	50
51	Storm Sewer	2011	3,500	88	40	88		526	51
52	Landscaping	2011	3,020	76	40	76		581	52
53	Replacement of Water Heating Pipe	2011	3,377	84	40	84		296	53
54	Storm Sewer Repair	2011	3,500	88	40	88		308	54
55									55
56	Railings for Existing Stairways	2012	5,500	138	40	138		345	56
57	Remove Windows and Repair after Removal	2012	6,045	151	40	151		378	57
58	Replace Leaking Pipes in Dining Room	2012	4,146	104	40	104		260	58
59	Flooring in Dining Room	2012	5,055	126	40	126		316	59
60	Replace Leaking Pipes in Dining Room	2012	3,275	82	40	82		205	60
61									61
62	Porecelain Tile - Dining Room	2013	15,048	376	40	376		564	62
63	Fire Alarm Panel & Piping	2013	8,154	204	40	204		306	63
64	Replace double door	2013	4,960	124	40	124		186	64
65	Sprinklers - partial pmt and engineering fees	2013	178,856	4,471	40	4,471		6,707	65
66	3 phase fire pump start up fee -	2013	12,735	318	40	318		477	66
67	Air cooled chiller	2013	89,390	2,235	40	2,235		3,352	67
68	Relocate electrical wares, install light fix	2013	5,125	128	40	128		192	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,255,249	\$ 32,346		\$ 33,400	\$ 1,054	\$ 151,860	70

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

Facility Name & ID Number Grove of Skokie L & R

0050237

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	Totals from Page 12A, Carried Forward		\$ 1,255,249	\$ 32,346		\$ 33,400	\$ 1,054	\$ 151,860	1
2	Replaced temperature controller	2013	2,921	73	40	73		110	2
3	Outside storage room	2013	4,615	115	40	115		173	3
4	Hot water heater	2013	10,788	270	40	270		405	4
5	Door locks for stairwells	2013	8,859	221	40	221		332	5
6	Kitchen AC outdoor unit	2013	10,787	270	40	270		405	6
7	Remove and replace driveway	2013	15,680	392	40	392		588	7
8	Wiring and cables	2013	5,706	143	40	143		214	8
9	Conduit sleeves	2013	3,330	83	40	83		125	9
10	Install new flooring in women's locker room	2013	4,900	123	40	123		184	10
11	Concrete sidewalk ramp	2013	4,840	121	40	121		182	11
12	Fire alarm system work	2013	11,118	278	40	278		417	12
13	Dining room remodel	2013	50,302	1,258	40	1,258		1,886	13
14	- Light fixtures, Wallpaper, design fees, labor, etc.								14
15									15
16	Electrical service for new fire pump	2013	14,950	374	40	374		561	16
17	Wireless network	2013	22,470	562	40	562		843	17
18	New Phone system	2013	39,552	989	40	989		1,483	18
19									19
20	Air Sealing & Insulation - Roof/Attic	2014	24,521	307	40	307		307	20
21	Electical Work resident rooms 2nd floor	2014	13,850	173	40	173		173	21
22	Soffits and & Drywall Installation throughout the building	2014	28,850	361	40	361		361	22
23	Replacing Fire Alarm System throughout the facility	2014	13,582	170	40	170		170	23
24	Replace 2 Boilers - Mechanical Room	2014	23,889	299	40	299		299	24
25	Replace locks for exit doors	2014	4,429	55	40	55		55	25
26	Ceramic tile installation for hallway, kitchen and storage	2014	11,750	147	40	147		147	26
27	Plumbing in Kitchen & Laundry room	2014	22,850	286	40	286		286	27
28	Replace Doors in Laundry Room	2014	2,975	37	40	37		37	28
29	Replace 5 Fire Rated Doors	2014	6,750	84	40	84		84	29
30	Plumbing in resident rooms #204 & #206	2014	6,950	87	40	87		87	30
31	Plumbing: Replace Valves in 2nd Floor Bathroom	2014	8,475	106	40	106		106	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,634,938	\$ 39,728		\$ 40,782	\$ 1,054	\$ 161,879	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	Totals from Page 12B, Carried Forward		\$ 1,634,938	\$ 39,728		\$ 40,782	\$ 1,054	\$ 161,879	1
2	Allocated from Legacy Real Properties	2009	17,952		20	898	898	4,264	2
3	Allocated from Legacy Real Properties	2010	5,459		20	219	219	983	3
4	Allocated from Legacy Real Properties	2011	7,759		20	388	388	1,552	4
5									5
6									6
7	Allocated from Legacy Healthcare Financial Services	2012	1,422		20	71	71	213	7
8	Allocated from Legacy Healthcare Financial Services	2013	4,549		20	227	227	455	8
9	Allocated from Legacy Healthcare Financial Services	2014	444		20	22	22	22	9
10									10
11	Allocated from Grove HC Properties	2008	60,573		30	2,019	2,019	22,993	11
12	Allocated from Grove HC Properties	2010	15,905		30	1,540	1,540	3,925	12
13									13
14									14
15	Reconcile to Book Depreciation			(287)			287		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)		\$ 1,749,000	\$ 39,441		\$ 46,165	\$ 6,725	\$ 196,285	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	\$ 266,969	\$ 24,988	\$ 24,988	\$	3-10	\$ 110,377	71
72	Current Year Purchases	30,567	1,528	1,528		10	1,528	72
73	Fully Depreciated Assets	52,301				3	52,301	73
74	See Schedule 13A	33,387		1,762	1,762		21,477	74
75	TOTALS	\$ 383,224	\$ 26,516	\$ 28,278	\$ 1,762		\$ 185,683	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	N/A			\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$ 2,136,304	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 65,957	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 74,443	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 8,487	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 381,968	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

Facility Name:
IDPH License ID Number:
Fiscal Year End:

Grove of Skokie L & R
0050237
12/31/14

Schedule 13A

XI. Ownership Costs

Line 74 - Equipment Costs - Excluding Transportation

Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Component Life
Allocation from LHFS, Inc.	9,387		939	939	10
Allocated from Grove HC Properties	15,768	-	-	-	5
Allocated from Legacy Real Properties	8,232		823	823	10
				-	
TOTAL	33,387	-	1,762	1,762	

Accumulated Depreciation
1,783
15,768
3,926
21,477

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Chicago Title Land Trust Company (Master Lessor); Grove HC Properties (Sub-Lessor--Related Party)

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1983</u>	<u>149</u>	<u>9/1/08</u>	\$ <u>797,647</u>	<u>3</u>	<u>7</u>	3
4	Additions							4
5								5
6								6
7	TOTAL		<u>149</u>		\$ <u>797,647</u>			7

10. Effective dates of current rental agreement:

Beginning 9/1/08

Ending 8/31/18

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

Fiscal Year Ending Annual Rent

12. 12/31/2015 \$ 824,839

13. 12/31/2016 \$ 842,967

14. 12/31/2017 \$ 842,967

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 N/A.

N/A

N/A

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: \$ 20,752 Description: Nursing Equipment: \$15,913; Bed Rental: \$353; Printer: \$526; Copier: \$3,304; Postage Machine: \$656

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>See Schedule 14A</u>	<u>See Schedule 14A</u>	\$ <u>See Schedule 14A</u>	\$ <u>28,802</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>28,802</u>	21

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

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

Facility Name: Grove of Skokie L & R
IDPH License ID Number: 0050237
Fiscal Year End: 12/31/14

Schedule 14A

XIV. Rental Costs
Line 17 Vehicle Rental

Use	Model, Make & Year	Monthly Lease Payment	Rental Expense for this Period
Facility Related	2011 Acura MDX	725.00	5,075
Facility Related	2014 Lexus G 460	985.30	11,824
Facility Related	Toyota Camry	600.06	182
Facility Related	2014 Honda CR-V	299.99	2,621
Facility Related	2012 Acura TL	497.00	5,964
Facility Related	2014 Ford Edge	512.28	3,112
Allocated from Management Co.			24
TOTAL			28,802

Facility Name & ID Number Grove of Skokie L & R # 0050237 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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	3 Cost	Units	5 Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	3,339	\$ 213,697	\$	3,339	\$ 213,697	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,988	127,234		1,988	127,234	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		7,727	494,529		7,727	494,529	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				232,773		232,773	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	39(2)					27,488		27,488	12
13	Other (specify): <u>Ambulance</u>	39(3),(7)				29,141			29,141	13
14	TOTAL			\$	13,054	\$ 864,601	\$ 260,261	13,054	\$ 1,124,862	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 of Skokie L & R# 0050237Report 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 25,301	\$ 25,301	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (390,320))	2,561,135	2,561,135	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	146,147	146,147	6
7	Other Prepaid Expenses	12,517	12,517	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	2,076,735	2,076,735	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,821,835	\$ 4,821,835	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	(15,400)	4,080	13
14	Buildings, at Historical Cost		31,611	14
15	Leasehold Improvements, at Historical Cost	1,594,676	1,717,389	15
16	Equipment, at Historical Cost	349,837	383,224	16
17	Accumulated Depreciation (book methods)	(299,508)	(381,968)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify)			22
23	Other(specify): <u>Lease Deposit</u>	521,500	521,500	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,151,105	\$ 2,275,836	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,972,940	\$ 7,097,671	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 613,920	\$ 613,920	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	396,238	396,238	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,060	4,060	31
32	Accrued Real Estate Taxes(Sch.IX-B)	400,097	400,097	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	1,218,701	1,218,701	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,633,015	\$ 2,633,015	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,633,015	\$ 2,633,015	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,339,925	\$ 4,464,656	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,972,940	\$ 7,097,671	48

*(See instructions.)

Facility Name: Grove of Skokie L & R
IDPH License ID Number: 0050237
Fiscal Year End: 12/31/14

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Description	Operating	After Consolidation
TRUST CLEARING ACCT	26,724	26,724
DUE TO MEDICARE	83,333	83,333
IL B L F	20,115	20,115
NEW BED TAX	48,426	48,426
DUE TO OTHERS	310,000	310,000
LEG.CHARITY	1,249	1,249
LAGRANGE	134	134
DUE TO/FROM LEGACY	1,092,361	1,092,361
DUE TO/FROM GTL	455,376	455,376
DUE T/F NORTHBROOK	870	870
DUE T/F PETERSON	2,800	2,800
DUE T/F PROGRESSIVE	35,347	35,347
Total - Line 9	2,076,735	2,076,735

- -

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
HDSI TRANSFER ACCT	450	450
ACCRUED SEQSTR	908	908
ADMIN BONUS	55,000	55,000
ACCRUED MGMT FEES	75,359	75,359
UNION DUES PAYABLE	58	58

DUE TO 1ST HEALTH	81,617	81,617
DUE TO/FROM GHCP	805,660	805,660
MEMBERS	172,300	172,300
DUE LESSOR/PRIOR OWN	23,336	23,336
DUE TO/FROM ML ENTERPRISES	1,199	1,199
DUE TO/FROM REMED SERVICES	2,814	2,814
Total - Line 36	1,218,701	1,218,701
	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,739,209	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(79,808)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,659,401	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	530,524	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(850,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (319,476)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,339,925	24 *

* 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,421,928	1
2	Discounts and Allowances for all Levels	792,339	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,214,267	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	412,394	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 412,394	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	26,893	17
18	Sale of Supplies to Non-Patients	1,575	18
19	Laboratory	1,259	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 29,727	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5,916	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,916	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Misc. Income</u>	20	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,662,324	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,312,281	31
32	Health Care	3,692,388	32
33	General Administration	2,013,780	33
B. Capital Expense			
34	Ownership	1,282,056	34
C. Ancillary Expense			
35	Special Cost Centers	2,470,364	35
36	Provider Participation Fee	360,931	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,131,800	40
41	Income before Income Taxes (line 30 minus line 40)**	530,524	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 530,524	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,102,212	44
45	Private Pay - Net Inpatient Revenue	450,248	45
46	Medicare - Net Inpatient Revenue	3,661,807	46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,214,267	49

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

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

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

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

^ - This entity is a cash basis taxpayer

Facility Name & ID Number Grove of Skokie L & R

0050237

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	2,117	2,793	\$ 145,026	\$ 51.93	1
2	Assistant Director of Nursing	1,932	2,201	89,092	40.48	2
3	Registered Nurses	31,878	34,960	1,015,251	29.04	3
4	Licensed Practical Nurses	12,478	12,994	331,733	25.53	4
5	CNAs & Orderlies	97,996	103,507	1,079,583	10.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,152	8,120	132,278	16.29	8
9	Activity Director	1,905	2,123	44,756	21.08	9
10	Activity Assistants	6,826	7,613	127,361	16.73	10
11	Social Service Workers	7,826	8,162	172,059	21.08	11
12	Dietician					12
13	Food Service Supervisor	3,628	4,052	105,142	25.95	13
14	Head Cook	7,692	8,301	101,269	12.20	14
15	Cook Helpers/Assistants	15,666	16,574	164,416	9.92	15
16	Dishwashers					16
17	Maintenance Workers	3,770	4,056	74,761	18.43	17
18	Housekeepers	16,419	17,816	161,411	9.06	18
19	Laundry	3,628	4,018	39,816	9.91	19
20	Administrator	1,937	2,932	149,759	51.08	20
21	Assistant Administrator	1,817	1,908	56,446	29.59	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,294	14,516	231,959	15.98	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	3,579	4,033	101,029	25.05	31
32	Other Health Care(specify)					32
33	Other(specify)	4,907	5,627	136,507	24.26	33
34	TOTAL (lines 1 - 33)	246,448	266,305	\$ 4,459,654 *	\$ 16.75	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	117	\$ 5,510	1(3)	35
36	Medical Director	Monthly	115,240	9(3)	36
37	Medical Records Consultant	Monthly	4,616	10(3)	37
38	Nurse Consultant	Monthly	27,000	10(3)	38
39	Pharmacist Consultant	Monthly	11,076	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	3,825	10(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	416	11(3)	44
45	Social Service Consultant	115	7,028	12(3)	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	70,375	10(3)	46
47	<u>Purchasing Consultant</u>	Monthly	3,850	10(3)	47
48	<u>Clergy</u>	66	2,536	12(3)	48
49	TOTAL (lines 35 - 48)	298	\$ 251,472		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	1,406	24,605	10(3)	52
53	TOTAL (lines 50 - 52)	1,406	\$ 24,605		53

Facility Name: Grove of Skokie L & R
IDPH License ID Number: 0050237
Fiscal Year End: 12/31/14

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
McGladrey LLP	Accounting	29,291
Frost, Ruttenberg & Rothblatt, P.C	Accounting	1,802
Accounting Accrual	Accounting	14,000
ML Group	Design & Development	18,000
Ability Creative Tech	Computer	6,334
Ability Network	Computer	1,030
American Data	Computer	1,217
Creative Technology Solutions	Computer	9,165
Accruals	Computer	3,638
E-Health Data Solutions	Computer	2,513
Health Data Systems,Inc.	Computer	10,881
Prime Care Technologies	Computer	377
Wescom Solutions Inc.	Computer	17,941
Abbie Graham	Accounting	2,965
Achieve Accreditation, LLC	Computer Services	10,301
Alliance Rehab	Rehab Service	239
Chizek Consulting,Inc.	Office Consulting	530
CNA Surety Direct Bill	Bond	30
Commitment Consulting, LLC	Office Consulting	97
David Etzman	Accounting	1,248
IIT/Sourcetek	Software Consulting	1,790
Illinois Rytes Corp.	Background Checks	12,000
Ledgerock Consulting	Coaching	2,963
Legacy Reimbursed Expenses	Data Processing	765
Pathway	Virtual Training	477
Paycor Fee	Payroll Processing	5,257
Personnel Planners,Inc.	Unemployment Consulting	1,473

Professional Search Network	Recruiting Services	17,000
Prospect Resources Inc	Energy Consulting	800
SAS Architects & Planners	Architects	470
Accruals	Computer Services	2,750
Compliance Audits	Accounting	785
Alliance of Healthcare Counsel	Legal	235
Ashman & Stein	Legal	5,176
Documentation Solutions,Inc.	Legal	520
McGuire's II, L.L.C.	Legal	79
Meyer Magence	Legal	10,235
Much Shelist	Legal	842
Ober Kaler	Legal	4,970
Ogletree, Deakins, Nash	Legal	26,320
Scott & Kraus LLC	Legal	4,755
Skidelsky	Legal	(34,777)
Stone Poggrund & Korey LLC	Legal	1,506
Stone, McGuire & Siegel	Legal	1,492
The Joint Commission	Accreditation	4,285
Wang Kobayashi Austin LLC	Legal	167
	Total (agree to Schedule V, line 19, column 3)	<u>203,934</u>

Legacy HC Finance Svcs, LLC Allocation	4,623
Allocated from Real Properties	77
Grove Healthcare Properties, LLC Allocation	404
Progressive Healthcare Consulting Allocation	373
ProPay HR Allocation	(1,104)
Less: Asset Management Fees	(18,000)
Less: Non-Allowable Legal Fees	(14,896)
Add: Reclass Real Estate Tax Refund	35,182
	Total (agree to Schedule V, line 19, column 8)
	<u>210,593</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3											N/A	
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Grove of Skokie L & R

0050237

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. ILCLTC: \$10,183
- (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. \$ 38,352 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? X YES NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 360,931
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. \$ 0 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? 0
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? N/A**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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.