

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>132</u>	Skilled (SNF)	<u>132</u>	<u>48,180</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>132</u>	TOTALS	<u>132</u>	<u>48,180</u>	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	4 Other	5 Total	
8	SNF	<u>365</u>	<u>155</u>	<u>4,094</u>	<u>4,614</u>	8
9	SNF/PED					9
10	ICF	<u>12,035</u>	<u>8,857</u>	<u>2,484</u>	<u>23,376</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,400</u>	<u>9,012</u>	<u>6,578</u>	<u>27,990</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.09%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES NO

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 9/1/11

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

YES Date 9/1/11 NO

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

YES NO If YES, enter number of beds certified 132 and days of care provided 4,094

Medicare Intermediary

Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Cent # 0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

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	291,932	24,042	10,297	326,271		326,271	-	326,271		1
2	Food Purchase		240,528		240,528		240,528	(6,266)	234,262		2
3	Housekeeping	187,189	72,477	-	259,666		259,666	85	259,751		3
4	Laundry	67,226	12,442	-	79,668	-	79,668	-	79,668		4
5	Heat and Other Utilities			116,280	116,280		116,280	877	117,157		5
6	Maintenance	122,515	68,727	11,988	203,230		203,230	1,437	204,667		6
7	Other (specify):*	-	-	-	-		-	-	-		7
8	TOTAL General Services	668,862	418,216	138,565	1,225,643	-	1,225,643	(3,867)	1,221,776		8
	B. Health Care and Programs										
9	Medical Director	-	-	11,650	11,650		11,650	-	11,650		9
10	Nursing and Medical Records	1,855,848	86,474	190,111	2,132,433		2,132,433	17,723	2,150,156		10
10a	Therapy	-	-	-	-		-	-	-		10a
11	Activities	111,624	4,024	-	115,648		115,648	-	115,648		11
12	Social Services	85,257	-	-	85,257		85,257	-	85,257		12
13	CNA Training	-	-	-	-		-	-	-		13
14	Program Transportation	-	-	-	-		-	-	-		14
15	Other (specify):*	-	-	-	-		-	-	-		15
16	TOTAL Health Care and Programs	2,052,729	90,498	201,761	2,344,988	-	2,344,988	17,723	2,362,711		16
	C. General Administration										
17	Administrative	82,966	-	153,520	236,486		236,486	(102,237)	134,249		17
18	Directors Fees			-	-		-	-	-		18
19	Professional Services			123,366	123,366		123,366	5,994	129,360		19
20	Dues, Fees, Subscriptions & Promotions			11,332	11,332		11,332	809	12,141		20
21	Clerical & General Office Expenses	256,539	-	74,881	331,420		331,420	51,283	382,703		21
22	Employee Benefits & Payroll Taxes			352,330	352,330		352,330	5,893	358,223		22
23	Inservice Training & Education			-	-		-	-	-		23
24	Travel and Seminar			4,997	4,997		4,997	-	4,997		24
25	Other Admin. Staff Transportation		-	29,982	29,982		29,982	1,050	31,032		25
26	Insurance-Prop.Liab.Malpractice			9,711	9,711		9,711	64,394	74,105		26
27	Other (specify):* Mgmt Alloc of Benefit	-	-	-	-		-	14,094	14,094		27
28	TOTAL General Administration	339,505	-	760,119	1,099,624	-	1,099,624	41,280	1,140,904		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,061,096	508,714	1,100,445	4,670,255	-	4,670,255	55,136	4,725,391		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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			35,835	35,835		35,835	247,104	282,939		30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-		31
32	Interest			185,599	185,599		185,599	183,641	369,240		32
33	Real Estate Taxes			-	-		-	41,862	41,862		33
34	Rent-Facility & Grounds			636,000	636,000		636,000	(636,000)	-		34
35	Rent-Equipment & Vehicles			4,397	4,397		4,397	835	5,232		35
36	Other (specify):* Insurance - MIP			-	-		-	29,889	29,889		36
37	TOTAL Ownership			861,831	861,831	-	861,831	(132,669)	729,162		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation	-	-	-	-		-	-	-		38
39	Ancillary Service Centers	-	117,393	630,522	747,915		747,915	-	747,915		39
40	Barber and Beauty Shops	-	-	-	-		-	-	-		40
41	Coffee and Gift Shops	-	-	-	-		-	-	-		41
42	Provider Participation Fee			221,106	221,106		221,106	-	221,106		42
43	Other (specify):* Non-Allowable Cos	-	-	161,577	161,577		161,577	(161,577)	-		43
44	TOTAL Special Cost Centers	-	117,393	1,013,205	1,130,598	-	1,130,598	(161,577)	969,021		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,061,096	626,107	2,975,481	6,662,684	-	6,662,684	(239,110)	6,423,574		45

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

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	(397)	2		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	(144,612)	30		9
10	Interest and Other Investment Income	(28,226)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(380)	43		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	(93,572)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1,281)	43		24
25	Fund Raising, Advertising and Promotional	(5,297)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(962)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(24,652)	43		28
29	Other-Attach Schedule See Page 5A	(60,647)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (360,026)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	120,916		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 120,916		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (239,110)		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

BHF USE ONLY							
48		49		50		51	52

Franklin Grove Living & Rehabilitation Center, LLC

ID# 0051599

Report Period Beginning: 1/1/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Lab Expense Med A	\$ (2,965)	43	1
2	X Ray Expense Med A	(2,795)	43	2
3	Miscellaneous Income Offset	(2,715)	21	3
4	Managed Care Costs	(29,673)	43	4
5	Non-allowable legal fees	(2,630)	19	5
6	Reallocate Management Fees	(19,869)	17	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				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	(60,647)		49

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 PG6-Supp		See PG6-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: 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		
1	V	19 Professional Services	\$	FOM Property LLC	100.00%	\$ 7,730	\$ 7,730	1
2	V	26 Insurance		FOM Property LLC	100.00%	63,361	63,361	2
3	V	30 Depreciation		FOM Property LLC	100.00%	389,071	389,071	3
4	V	32 Interest	152	FOM Property LLC	100.00%	207,852	207,700	4
5	V	32 Amortization		FOM Property LLC	100.00%	4,167	4,167	5
6	V	33 Real Estate Taxes		FOM Property LLC	100.00%	39,146	39,146	6
7	V	34 Rent Facility and Ground	636,000	FOM Property LLC	100.00%		(636,000)	7
8	V	36 Insurance - MIP		FOM Property LLC	100.00%	29,889	29,889	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 636,152			\$ 741,216	\$ * 105,064	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	\$	SW Financial Services Company	100.00%	\$ 24	\$	24	15
16	V	3 Housekeeping		SW Financial Services Company	100.00%	85		85	16
17	V	5 Utilities		SW Financial Services Company	100.00%	877		877	17
18	V	6 Maintenance		SW Financial Services Company	100.00%	1,437		1,437	18
19	V	17 Administrative	90,520	SW Financial Services Company	100.00%	8,152		(82,368)	19
20	V	19 Professional Services		SW Financial Services Company	100.00%	894		894	20
21	V	20 Dues, Fees, Subs. & Promotions		SW Financial Services Company	100.00%	809		809	21
22	V	21 Clerical & General Office Expenses		SW Financial Services Company	100.00%	71,721		71,721	22
23	V	24 Travel & Seminar		SW Financial Services Company	100.00%	244		244	23
24	V	25 Other Admin. Staff Transportation		SW Financial Services Company	100.00%	806		806	24
25	V	26 Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100.00%	1,033		1,033	25
26	V	27 Other		SW Financial Services Company	100.00%	14,094		14,094	26
27	V	30 Depreciation		SW Financial Services Company	100.00%	2,645		2,645	27
28	V	33 Real Estate Taxes		SW Financial Services Company	100.00%	2,716		2,716	28
29	V	35 Rent - Equipment & Vehicles		SW Financial Services Company	100.00%	835		835	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		\$ 90,520			\$ 106,372	\$ *	15,852	39

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

Facility Name & ID Number

Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	Moshe Herman	50%	Cahokia Nursing and Rehab	Cahokia	Prairie Crossing	Shabbona	Supportive Living	1
2	Stuart Milstein	7.33%	Caseyville Nursing and Rehab	Caseyville	Assisted Living		Facility	2
3	Ari Milstein	7.33%			SW Financial	Skokie	Bookkeeping/	3
4	Elana Minkove	7.34%			Services Co.		Management Comp	4
5	Amanda Bachrach	4.40%	Franklin Grove Living & Rehabilitation, LLC	Franklin Grove	S&E Medical Supply C	Skokie	Medical Supplies	5
6	Yedida Wolfe	4.40%	Oregon Living & Rehabilitation, LLC	Oregon				6
7	James Wolfe	4.40%	Prairie Crossing Living & Rehab Center, LLC	Shabbona	Groves Community	Independence, MO	Hospice	7
8	Neil Wolfe	4.40%	Maple Crossing at Amboy	Amboy	Hospice			8
9	Richard Wolfe	4.40%	Tower Hill Rehabilitation, LLC	Soth Elgin, IL	Forest View Senior	Independence, MO	Independent	9
10	Robin Krystal	4.00%			Residences		Living	10
11	David Zuckerman	2.00%	Beauvais Manor Healthcare and Rehab	St. Louis, MO	White Oak Living	Independence, MO	Residential	11
12			Hillside Manor Healthcare and Rehab	St. Louis, MO	Center		Care	12
13			Rancho Manor Healthcare and Rehab	Florissant, MO				13
14			Rosewood Health & Rehab	Independence, MO	Seasons Day Services	Kansas City, MO	Adult Day Care	14
15			Seasons Care Center	Kansas City, MO	Program LLC			15
16			Carriage Square	St. Joseph, MO				16
17			Linn Living & Rehabilitation Center	Linn, MO	Cahokia Building LLC	Cahokia	Real Estae	17
18					Caseyville Property LI	Caseyville	Real Estate	18
19					Green Acres	Amboy	Real Estate	19
20					Property LLC			20
21								21
22					FOM Property LLC	Franklin Grove	Real Estate	22
23								23
24					Oregon Property LLC	Oregon	Real Estate	24
25					Shabbona Building	Shabbona	Real Estate	25
26					Associates LLC			26
27								27
28					Tower Hill Property L	South Elgin	Real Estate	28
29		0						29
30		0						30

Facility Name & ID Number

Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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					Beauvais Manor	St. Louis, MO	Real Estate	1
2					Property LLC			2
3								3
4					Hillside Manor	St. Louis, MO	Real Estate	4
5					Real Estate &			5
6					Development			6
7								7
8					Rancho Manor	Florissant, MO	Real Estate	8
9					Property, LLC			9
10								10
11					The Groves &	Independence, MO	Real Estate	11
12					Rest Haven			12
13					Property LLC			13
14								14
15					Seasons Property LLC	Kansas City, MO	Real Estate	15
16								16
17					Carriage Square Prop	St. Joseph, MO	Real Estate	17
18								18
19					Linn Property LLC	Linn, MO	Real Estate	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 Franklin Grove Living & Rehabilitation Cen # 0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

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	Moshe Herman	Owner	Administrative	57.30	See Sch 7A	13	29.00	Salary & Fees	\$ 46,887	17,3 & 17,7	1
2	David Zuckerman	Owner	Administrative	2.00	See Sch 7B	1	2.00	Salary	3,440	17(7)	2
3	Sheldon Wolfe	Administrative	Administrative	22.00	See Sch 7C	1	2.00	Salary	956	17(7)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 51,283		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 Franklin Grove Living & Rehabilitation Center, LLC # 0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

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 SW Financial Services Company
 Street Address 7434 North Skokie Blvd
 City / State / Zip Code Skokie, IL 60077
 Phone Number (847) 982-2300
 Fax Number (847) 982-2304

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	736,091	14	\$ 368	48,180	\$ 24	1
2	3	Housekeeping	Bed Days Available	736,091	14	1,294	48,180	85	2
3	5	Utilities	Bed Days Available	736,091	14	13,401	48,180	877	3
4	6	Maintenance	Bed Days Available	736,091	14	21,957	48,180	1,437	4
5	19	Professional Services-Legal	Bed Days Available	736,091	14	314	48,180	21	5
6	19	Professional Services-Other	Bed Days Available	736,091	14	13,344	48,180	873	6
7	20	Dues, Fees, Subscriptions & Prom	Bed Days Available	736,091	14	12,352	48,180	809	7
8	21	Clerical & General Office Expense	Bed Days Available	736,091	14	904,631	904,631	59,212	8
9	21	Clerical & General Office Expense	Bed Days Available	736,091	14	191,115	48,180	12,509	9
10	24	Travel & Seminar	Bed Days Available	736,091	14	3,725	48,180	244	10
11	25	Other Admin. Staff Transportation	Bed Days Available	736,091	14	12,311	48,180	806	11
12	26	Insurance-Prop, Liab & Malpract	Bed Days Available	736,091	14	15,785	48,180	1,033	12
13	27	Other - Mgmt Allocation of Benefi	Bed Days Available	736,091	14	215,324	48,180	14,094	13
14	33	Real Estate Taxes	Bed Days Available	736,091	14	41,499	48,180	2,716	14
15	35	Rent - Equipment & Vehicles	Bed Days Available	736,091	14	12,753	48,180	835	15
16									16
17	17	Administrative	Avg. Hours Worked	45	14	43,000	43,000	1	956
18	17	Administrative	Avg. Hours Worked	45	14	154,818	154,818	1	3,440
19	17	Administrative	Avg. Hours Worked	45	4	13,000	13,000	13	3,756
20	30	Depreciation	Direct Cost	40,403	14				2,645
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,670,991	\$ 1,115,449	\$ 106,372	25

Facility Name & ID Number Franklin Grove Living & Rehabilitation Cent # 0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Lancaster Pollard Mortgage Company	X	Mortgage	\$37,669.35	12/1/13	\$ 4,971,254	\$ 4,620,966	12/1/43	0.0438	\$ 201,406	1									
2											2									
3	Amortization of Loan Costs									101,407	3									
4											4									
5											5									
Working Capital																				
6	Sheldon Wolfe	X	Working Capital	Varies	9/1/11	250,000	100,000	8/31/2017	0.0128	1,719	6									
7	Albert Milstein	X	Working Capital	Varies	9/1/11	250,000	100,000	8/31/2017	0.0128	1,719	7									
8	See Schedule 9A		Working Capital			2,208,598	985,256			84,921	8									
9	TOTAL Facility Related			\$37,669.35		\$ 7,679,852	\$ 5,806,222			\$ 391,172	9									
B. Non-Facility Related*																				
10											10									
11										Allocated from RE Entity	6,446	11								
12										Interest Income	(28,378)	12								
13											13									
14	TOTAL Non-Facility Related					\$	\$			\$ (21,932)	14									
15	TOTALS (line 9+line14)					\$ 7,679,852	\$ 5,806,222			\$ 369,240	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 29,889 Line # 36

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

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

Facility Name: Franklin Grove Living & Rehabilitation Center, LLC
 IDPH License II 0051599
 Fiscal Year End: 12/31/17

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	1 Name of Lender	2		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6		8 Maturity Date	9 Interest Rate (4 Digits)	10	
		Related**					Amount of Note				Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	Working Capital											
6	Franklin Grove Associates	X		Working Capital	Varies	12/1/13	1,458,598	985,256	12/1/143	0.0650	69,337	6
7	MB Financial Bank		X	Working Capital	Interest On	2/10/16	750,000	0	2/10/17	0.0425	9,461	7
8											6,123	8
9	TOTAL Facility Related				\$0.00		\$ 2,208,598	\$ 985,256			\$ 84,921	9
	B. Non-Facility Related*											

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 2016 report.			\$	44,200	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.)	2016		\$	41,046	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(3,154)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	42,300	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
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		Alloc Fr. Mgmt Co.		2,716	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	41,862	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2012	41,070	8		
	2013	41,558	9		
	2014	43,023	10		
	2015	42,909	11		
	2016	41,046	12		
2016 Tax accrual= 41,046 * 1.03 = 42,277. Use 42,300					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2016	\$		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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Franklin Grove Living & Rehabilitation Center, LLC COUNTY Lee

FACILITY IDPH LICENSE NUMBER 0051599

CONTACT PERSON REGARDING THIS REPORT Moshe Herman

TELEPHONE (847) 982-2300 FAX #: (847) 982-2304

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>06-03-36-351-07</u>	<u>Long Term Care Property</u>	\$ <u>41,046.40</u>	\$ <u>41,046.40</u>
2. <u>10-28-412-049-0000</u>	<u>SW Financial Services Co. Allocation</u>	\$ <u>39,551.00</u>	\$ <u>2,716.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>80,597.40</u></u>	\$ <u><u>43,762.40</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 48,667 B. General Construction Type: Exterior Brick Frame Concrete & Steel Number of Stories One

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: 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>Resident Care</u>		<u>1991</u>	<u>\$ 36,205</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 36,205	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			
	Bed* FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation			
4	121	1991		\$ 1,334,101	\$ -	31.5	\$ 42,352	\$ 42,352	\$ 1,122,335	4		
5	11		2016	Detail of costs provided on Page 12D, Lines 3-25								5
6	Mgmt. Alloc	1995		28,217	-	39	806	806	18,265	6		
7					-		-			7		
8					-		-			8		
	Improvement Type**											
9	Various		1991	6,392		20			6,392	9		
10	Various		1992	29,415		20			29,415	10		
11	Various		1993	47,511		20			47,511	11		
12	Various		1994	17,652		20			17,652	12		
13	Various		1995	10,809		20			10,809	13		
14	Various		1997	55,791		20			55,791	14		
15	Various		1998	87,964		20	4,398	4,398	82,921	15		
16	Various		1999	24,113		20	1,206	1,206	22,229	16		
17	Retroaire Chassis		2000	2,321		20	116	116	1,972	17		
18	Water Main Line		2001	3,294		20	165	165	2,761	18		
19	Walk In Freezer		2001	8,947		20	447	447	7,341	19		
20	Wiring To Kitchen		2001	12,250		20	613	613	10,264	20		
21	Kitchen Labor		2001	3,163		20	158	158	2,555	21		
22	Kitchen Labor		2001	1,532		20	77	77	1,241	22		
23	Carpeting		2002	16,211		5			16,211	23		
24	Bathroom and Tub		2002	3,700		10			3,700	24		
25	Bath		2002	7,972		10			7,972	25		
26	Glass Blocks		2002	1,649		10			1,649	26		
27	Voice Alarm		2003	948		20	47	47	756	27		
28	Code Alert		2003	3,887		20	194	194	2,977	28		
29	Magnetic Door Holders		2003	1,652		20	83	83	1,324	29		
30	Air Conditioners		2003	4,244		20	212	212	3,393	30		
31	Tub & Lift		2003	8,738		20	437	437	7,136	31		
32	3 Air Conditioners		2003	478		20	24	24	383	32		
33	Boiler Repair		2003	1,683		20	84	84	1,254	33		
34	Shower - Glass, Bars		2003	550		20	28	28	414	34		
35	Carpet		2003	599		20	30	30	427	35		
36	Gutters & Down Spouts		2003	10,759		20	538	538	7,891	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 Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	Aluminum Soffit	2003	\$ 1,864	\$	20	\$ 93	\$ 93	\$ 1,351	37
38	Painting (24 Rooms)	2004	5,520		20	276	276	3,726	38
39	Nurses station	2004	18,750		20	938	938	12,660	39
40	Dining Area	2004	2,400		20	120	120	1,620	40
41	New Windows	2004	6,335		20	317	317	4,278	41
42	Bathroom Plumbing and Electrical	2004	12,600		20	630	630	8,505	42
43	Kitchen and Dining Room	2004	16,369		20	818	818	11,045	43
44	Remodel Shower and Flooring	2004	10,595		20	530	530	7,154	44
45	Display Case - Nurses Station	2004	3,800		20	190	190	2,565	45
46	Dining Room Windows	2004	9,614		20	481	481	6,492	46
47	Glass Block Shower Windows	2004	1,427		20	71	71	961	47
48	Remodel Glass and Shower	2004	3,100		20	155	155	2,093	48
49	Carpet	2004	2,660		20	133	133	1,796	49
50	Windows	2005	34,060		20	1,703	1,703	21,288	50
51	Remodel Wall	2005	6,518		20	326	326	4,075	51
52	Outside Soffit	2005	6,268		20	313	313	3,915	52
53	Install Valves	2005	4,500		20	225	225	2,813	53
54	Tiles and Flooring	2006	15,604		20	780	780	8,971	54
55	Exterior and Resident Doors	2006	21,725		20	1,086	1,086	12,490	55
56	Kick Plates	2006	5,533		20	277	277	3,184	56
57	Windows	2006	58,240		20	2,912	2,912	33,488	57
58	Siding	2006	2,080		20	104	104	1,196	58
59	Paving	2006	7,517		20	376	376	4,323	59
60	Wallpaper	2006	3,078		20	154	154	1,771	60
61	Air Conditioners	2006	20,183		20	1,009	1,009	11,604	61
62	Water Heater	2006	9,984		20	499	499	5,739	62
63									63
64	Glue Down Carpet	2007	3,036		20	152	152	1,596	64
65									65
66	New Doors	2008	41,645		20	2,082	2,082	19,782	66
67	Wiring-Kitchen Ansul System to Fire Alarm	2008	5,571		20	279	279	2,646	67
68	Lighting Insulation	2008	12,804		20	640	640	6,082	68
69	New Ceiling-Laundry	2008	3,755		20	188	188	1,784	69
70	TOTAL (lines 4 thru 69)		\$ 2,093,677	\$		\$ 69,872	\$ 69,872	\$ 1,705,934	70

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,093,677	\$		\$ 69,872	\$ 69,872	\$ 1,705,934	1
2	South Porch Remodel	2008	4175		20	209	209	1,984	2
3	Wallpaper & Installation	2008	8467		20	423	423	4,021	3
4	Steel studs & drywall on outside walls, retrim windows, and	2008	101179		20	5,059	5,059	48,059	4
5	extend electrical boxes in 36 rooms								5
6	Gas Water heater	2008	4399		20	220	220	2,090	6
7	Painting	2008	9395		20	470	470	4,463	7
8	Replace Boiler Sections	2008	12164		20	608	608	5,778	8
9	Vinyl Flooring	2008	83058		20	4,153	4,153	39,452	9
10	Landscaping	2008	14896		15	993	993	9,434	10
11	New Sprinkler System	2009	155270		20	7,764	7,764	65,994	11
12	New Water Line for Sprinkler System	2009	14936		20	747	747	6,349	12
13	Fire Alarm Interface-Sprinkler System	2009	3000		20	150	150	1,275	13
14	Laminate Flooring	2009	2946		20	147	147	1,250	14
15	Repave parking lots	2010	36093		20	1,805	1,805	13,535	15
16	Replace concrete for front sidewalk	2010	4653		20	233	233	1,745	16
17	Water heater	2010	8047		20	402	402	3,015	17
18	Remodel Kitchen: Install Wall Cabinets, Flooring,	2011	25348		20	1,267	1,267	8,236	18
19	- Countertops, Backsplash & Drywalls								19
20	Remodel Laundry Room: Install Wall Panels, Plumbing,	2011	11100		20	555	555	3,608	20
21	- Tiles/Flooring, Shelving and Cabinets								21
22	Dining Room Floor	2011	9658		20	483	483	3,138	22
23	Carpet & Installation	2011	3705		20	185	185	1,203	23
24	Front Entrance Soffit	2011	2100		20	105	105	683	24
25	Parking lot Seal coating	2011	8400		20	560	560	3,453	25
26									26
27	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	6865	250	20	343	93	2,001	27
28	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	3433	125	20	172	47	889	28
29	Hot Water Tank: Boiler Room off the 100 Hall	2012	7914	288	20	396	108	2,343	29
30	FGA: Repave Driveway	2012	10000		15	667	667	3,666	30
31									31
32	Grab Bars in Bathrooms	2013	2589	94	10	259	165	1,165	32
33	2 PTAC Units	2013	2508		10	251	251	1,129	33
34	TOTAL (lines 1 thru 33)		\$ 2,649,975	\$ 757		\$ 98,496	\$ 97,739	\$ 1,945,893	34

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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 12B, Carried Forward		\$ 2,649,975	\$ 757		\$ 98,496	\$ 97,739	\$ 1,945,893	1
2	Water Heater - services 400 & 500 Hall	2014	3,250		15	217	217	759	2
3	Telephone System Upgrade - Throughout Entire Facility	2014	15,316		10	1,532	1,532	5,362	3
4									4
5	Storm Drain and Drainage	2015	13,209		20	660	660	1,651	5
6	Installing new cabling for 6 rooms	2015	4,054		20	203	203	506	6
7	Installing surveillance camera system throughout the building	2015	27,195		5	5,439	5,439	13,597	7
8	Seal Coating parking lot for the entire parking	2015	4,420		20	221	221	553	8
9	Installing soft water system throughout the building	2015	3,482		5	696	696	1,741	9
10									10
11	RPZ connection - 400& 500 Hall	2015	4,266		20	213	213	533	11
12	Replace Roof of nc storage - garage outside/kitchen	2015	2,740		10	274	274	685	12
13	Install Insulation above resident rooms 19,420sq	2015	14,245		15	950	950	2,374	13
14	- 100, 200 & 300 halls								14
15	Side Entry Whirlpool Tub - New Spa 400 & 500 wing	2015	8,045		10	805	805	2,012	15
16									16
17	Generator 125k - RC outside & New dining room	2016	97,479		20	4,874	4,874	7,311	17
18	Spinkler head relocating - remodel - rooms 400	2016	4,874		20	244	244	366	18
19	Landscaping - bushes, lawn, and flowers - around new therapy	2016	40,667	1,932	15	2,711	779	4,067	19
20	and new patio								20
21	Drop Ceiling Replacement -rooms 401, 402, 403, 404, 406 & 502	2016	12,775		20	639	639	958	21
22	Fire Alarm & Nurse Call System (2 hall lights, 2 horn strobes		2,651	96	20	133	37	199	22
23	in dining room, nurse call annunaiator to new area)	2016							23
24	Installation of Code Alert Door Alarm System- Therapy Door	2016	10,545		5	2,109	2,109	3,164	24
25	Sealcoat	2016	4,200		15	280	280	420	25
26	Backup lines, valve, install tub - Spa in New addition	2016	3,407		20	170	170	256	26
27	Door/Fire/Nurse Call Alarm System Repairs	2016	4,160		20	208	208	312	27
28	15 PTAC units - 400-500 Wing	2016	8,461		5	1,692	1,692	2,538	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,939,416	\$ 2,785		\$ 122,767	\$ 119,982	\$ 1,995,255	34

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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		\$ 2,939,416	\$ 2,785		\$ 122,767	\$ 119,982	\$ 1,995,255	1
2									2
3	Construction Draws 1 through 10:	2016	30,000		20	1,500	1,500	2,250	3
4	Site Improvements- Lighting	2016	24,000		20	1,200	1,200	1,800	4
5	New Outdoor Patio(s)	2016	477,756		20	23,888	23,888	35,832	5
6	New P.T. Addition	2016	5,000		20	250	250	375	6
7	Office/admin. Room	2016	9,520		20	476	476	714	7
8	New Servery	2016	329,931		20	16,497	16,497	24,745	8
9	New Dining/Office Addition	2016	52,000		20	2,600	2,600	3,900	9
10	New Bistro Area & Reading Lounge	2016	38,000		20	1,900	1,900	2,850	10
11	Lounge Area(s) Conversion	2016	6,400		20	320	320	480	11
12	Clean Utility Room	2016	10,290		20	515	515	772	12
13	Beauty Shop Relocation	2016	32,355		20	1,618	1,618	2,427	13
14	Spa Room Renovation & Expansion	2016	49,800		20	2,490	2,490	3,735	14
15	SNF Portion Entry Renovation	2016	545,025		20	27,251	27,251	40,877	15
16	6 Bed Addition- Option	2016	10,000		20	500	500	750	16
17	Electrical upgrades to emergency power	2016							17
18	Insulation	2016	14,245		20	712	712	1,068	18
19	Water Service Increase & Misc	2016	11,312		20	566	566	848	19
20	2401 Inc Corp - architects - architect fees	2016	70,190		20	3,510	3,510	5,264	20
21	KDI Design Inc - architect fees	2016	9,450		20	473	473	709	21
22	(Draw #1 - \$97,449, Draw #2 - \$113,670, Draw #3 - \$121,400,								22
23	Draw #4 - \$161,231, Draw #5 - \$198,606, Draw #6 - \$209,899,								23
24	Draw #7 - \$293,567, Draw #8 - \$204,538, Draw #9 - \$119,709								24
25	Draw #10 - \$100,009)								25
26									26
27	Cabling-Throughout Facility	2017	4,000	153	20	100	(53)	100	27
28	Additional Load on new generator-Outside Dining Room	2017	5,881	116	20	74	(42)	74	28
29	Voice Announcer/Door Alarm System-Main Panel	2017	5,770	61	20	72	11	72	29
30	Regasket all sections on boiler pipe-Boiler Room	2017	6,264	29	20	26	(3)	26	30
31	Oak Flooring- 400 & 500 Wings	2017	8,574	5,145	20	143	(5,002)	143	31
32	Cabinets-DON/ADON & Wound Care Offices	2017	3,914	77	20	98	21	98	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,699,094	\$ 8,366		\$ 209,543	\$ 201,177	\$ 2,125,164	34

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 4,699,094	\$ 8,366		\$ 209,543	\$ 201,177	\$ 2,125,164	1
2	Cabling-Throughout Facility	2017	4,000		20	200	200	200	2
3	Roofing-Nursing Side	2017	4,520		20	213	213	213	3
4	RCSI - Pergola - New Patio Area	2017	7,840		15	174	174	174	4
5	RFP & Handrail Installation-Dining Room	2017	4,670		20	78	78	78	5
6	Shutters of Front Elevation	2017	2,880		20	12	12	12	6
7	Water Heater-Services Kitchen	2017	9,860		20	288	288	288	7
8	Flooring, Plumbing, Electrical, Carpentry, Faucets, Lighting Rem	2017	46,940		20	196	196	196	8
9	Led Overhead bed lights -Room #412, 505 and 513	2017	2,980	1,788	5	199	(1,589)	199	9
10	15 PTAC Units-400 & 500 Halls	2017	8,175	4,906	5	545	(4,361)	545	10
11	Signage-Throughout Facility	2017	8,319		5	1,525	1,525	1,525	11
12									12
13									13
14									14
15									15
16	Allocated from SW Financial Services Co. - Leasehold Improve	1995	3,158					3,158	16
17	Allocated from SW Financial Services Co. - Leasehold Improve	1996	526			2	2	526	17
18	Allocated from SW Financial Services Co. - Leasehold Improve	1997	610					610	18
19	Allocated from SW Financial Services Co. - Leasehold Improve	1998	521			26	26	515	19
20	Allocated from SW Financial Services Co. - Leasehold Improve	1999	1,447			72	72	1,309	20
21	Allocated from SW Financial Services Co. - Leasehold Improve	2005	2,994			150	150	1,871	21
22	Allocated from SW Financial Services Co. - Leasehold Improve	2007	1,695			85	85	890	22
23	Allocated from SW Financial Services Co. - Leasehold Improve	2009	3,539			177	177	1,504	23
24	Allocated from SW Financial Services Co. - Leasehold Improve	2013	1,889			94	94	425	24
25	Allocated from SW Financial Services Co. - Leasehold Improve	2014	1,906			95	95	333	25
26	Allocated from SW Financial Services Co. - Leasehold Improve	2015	391			26	26	65	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,817,954	\$ 15,060		\$ 213,700	\$ 198,640	\$ 2,139,800	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	\$ 312,455	\$ 4,469	\$ 49,357	\$ 44,888	5-10	\$ 121,697	71
72	Current Year Purchases	136,285	12,316	13,024	708	5-10	13,024	72
73	Fully Depreciated Assets							73
74	Allocation from Management Co.	11,643		420	420		8,372	74
75	TOTALS	\$ 460,383	\$ 16,785	\$ 62,801	\$ 46,016		\$ 143,093	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	Facility	2002 Ford E450 Passenger Bus	2012	\$ 20,328	\$ 1,171	\$ 3,388	\$ 2,217	5	\$ 20,328	76
77	Facility	2002 Ford E450 Passenger Bus &	2013	6,688	385	669	284	10	3,066	77
78	Facility	2011 Chevy Van	2013	16,904	2,434	1,690	(744)	10	5,070	78
79	Allocation from Management	2017 Land Rover Evoque	2010	6,911	-	691	691	5	691	79
80	TOTALS			\$ 50,831	\$ 3,990	\$ 6,438	\$ 2,448		\$ 29,155	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)	\$ 5,365,373	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 35,835	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 282,939	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 247,104	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,312,048	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.

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:				\$ <u>N/A</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 272 Description: Medical Supplies - \$272

(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>Allocated from Management Co.</u>		\$	<u>835</u>	17
18	<u>Facility Use</u>	<u>2017 Toyota Rav4</u>	<u>375.01</u>	<u>4,125</u>	18
19					19
20					20
21	TOTAL		\$ <u>375.01</u>	\$ <u>4,960</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 & ID Number Franklin Grove Living & Rehabilitation Center, LLC # 0051599 Report Period Beginning: 1/1/17 Ending: 12/31/17

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			
		1	2	3	4
		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	Schedule V Line & Column Reference	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	L39, C3	hrs	\$	3,055	\$ 265,456	\$	3,055	\$ 265,456	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,944	100,472		1,944	100,472	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39, C3	hrs		3,301	264,594		3,301	264,594	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				116,662		116,662	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	L39,C2					731		731	12
13	Other (specify): _____									13
14	TOTAL			\$	8,300	\$ 630,522	\$ 117,393	8,300	\$ 747,915	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 Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning: 1/1/17

Ending:

12/31/17

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 24,297	\$ 62,097	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 6,655)	1,119,512	1,119,512	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	35,965	83,132	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	557,476	790,531	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,737,250	\$ 2,055,272	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		36,205	13
14	Buildings, at Historical Cost		1,362,320	14
15	Leasehold Improvements, at Historical Cost	106,204	3,455,634	15
16	Equipment, at Historical Cost	221,382	511,214	16
17	Accumulated Depreciation (book methods)	(223,306)	(2,312,048)	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 (spe See Schedule 17A	972,398	1,089,789	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,076,678	\$ 4,143,114	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,813,928	\$ 6,198,386	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 182,491	\$ 182,491	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	129,957	129,957	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,212	12,212	31
32	Accrued Real Estate Taxes(Sch.IX-B)		42,300	32
33	Accrued Interest Payable	27,736	44,603	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	671,199	1,098,382	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,023,595	\$ 1,509,945	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,185,256	5,806,222	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)	\$ 1,185,256	\$ 5,806,222	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,208,851	\$ 7,316,167	46
47	TOTAL EQUITY(page 18, line 24)	\$ 605,077	\$ (1,117,781)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,813,928	\$ 6,198,386	48

*(See instructions.)

Facility Name: Franklin Grove Living & Rehabilitation Center, LLC
 IDPH License ID Number: 0051599
 Fiscal Year End: 12/31/17

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Description	After	
	Operating	Consolidation
2073 DUE FROM STATE - INTEREST	143,677	143,677
2900 Escrow - Replacement Reserve	-	112,505
2902 Escrow - Repairs	-	2
2903 Escrow - Insurance	-	41,635
2904 Escrow - RE Taxes	-	25,774
2905 Escrow - MIP	-	139
3015 EMPLOYEE PAYROLL ADVANCE	214	214
3025 Rent Receivable - F	-	53,000
3029 REIMBURSEMENT DUE	(157)	(157)
3030 SHORT TERM LOAN EXCHANGE	30,056	30,056
7680 DUE TO PUBLIC AID	1,002	1,002
8811 DUE TO/FROM PROPERTY	382,684	382,684
Total - Line 9	557,476	790,531

XV. Balance Sheet

Line 22 Long-Term Assets Other (specify):

Description	After	
	Operating	Consolidation
6040 INTANGIBLE ASSET - GOODWILL	1,458,598	1,468,000
6041 ACCUM. AMORT. - GOODWILL	(486,200)	(486,200)
6044 Mortgage Costs	-	125,004
6045 Accum Amort - Mortgage Costs	-	(17,015)
Total - Line 22	972,398	1,089,789

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	After	
	Operating	Consolidation
2075 DUE TO STATE PER AUDIT	53,114	53,114
7055 INSURANCE PREMIUMS PAYABLE	26,636	26,636
7145 ACC. RETIREMENT (FROM P/R)	-	-
7310 ACCRUED EXPENSES	545,089	545,089
7610 SHORT TERM LOAN EXCHANGE	41,127	41,127
8810 DUE FROM FRANKLIN GROVE INC.	-	388,807
8812 DUE TO/FROM FRANKLIN GR ASS	5,233	43,609
Total - Line 36	671,199	1,098,382

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,138,286	1
2	Restatements (describe):		2
3	Prior Period Adjustment	329	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,138,615	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(532,872)	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	(666)	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)	\$ (533,538)	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)	\$ 605,077	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LL # 0051599 Report Period Beginning: 1/1/17

Ending: 12/31/17

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	\$ 5,733,625	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,733,625	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	324,246	6
7	Oxygen	30,736	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 354,982	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	397	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 397	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	28,226	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 28,226	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	Medicaid Income Adjustments	12,582	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 12,582	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,129,812	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,225,643	31
32	Health Care	2,344,988	32
33	General Administration	1,099,624	33
B. Capital Expense			
34	Ownership	861,831	34
C. Ancillary Expense			
35	Special Cost Centers	909,492	35
36	Provider Participation Fee	221,106	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,662,684	40
41	Income before Income Taxes (line 30 minus line 40)**	(532,872)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (532,872)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,045,091	44
45	Private Pay - Net Inpatient Revenue	1,719,951	45
46	Medicare - Net Inpatient Revenue	1,966,761	46
47	Other-(specify) Hospice	1,822	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,733,625	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.

^ Entity is a cash basis taxpayer.

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	1,800	1,816	\$ 85,544	\$ 47.11	1
2	Assistant Director of Nursing	1,712	1,800	60,355	33.53	2
3	Registered Nurses	5,995	6,117	200,424	32.77	3
4	Licensed Practical Nurses	21,585	23,205	679,164	29.27	4
5	CNAs & Orderlies	55,906	57,596	830,361	14.42	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,166	9,733	111,624	11.47	10
11	Social Service Workers	4,008	4,083	85,257	20.88	11
12	Dietician					12
13	Food Service Supervisor	1,667	1,683	35,136	20.88	13
14	Head Cook	2,328	2,426	40,421	16.66	14
15	Cook Helpers/Assistants	22,808	23,764	216,375	9.11	15
16	Dishwashers					16
17	Maintenance Workers	6,833	7,049	122,515	17.38	17
18	Housekeepers	18,065	18,860	187,189	9.93	18
19	Laundry	6,678	7,031	67,226	9.56	19
20	Administrator	1,800	1,840	82,966	45.09	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,361	8,793	256,539	29.18	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					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	168,712	175,796	\$ 3,061,096 *	\$ 17.41	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	\$ 10,297	L1, C3	35
36	Medical Director	Monthly	11,650	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,239	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 28,186		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	4,485	183,872	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	4,485	\$ 183,872		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		
Erica Spangler	Administrator	0	\$ 82,966	Workers' Compensation Insurance	\$ 75,133	IDPH License Fee	\$ 1,990		
				Unemployment Compensation Insurance	15,908	Advertising: Employee Recruitment			
				FICA Taxes	229,316	Health Care Worker Background Check			
				Employee Health Insurance	23,400	(Indicate # of checks performed 529)	6,346		
				Employee Meals	5,893	Patient Background Checks			
				Illinois Municipal Retirement Fund (IMRF)*					
				Other Employee Benefits	7,863	Miscellaneous Dues & Permits	871		
				Holiday Expense	1,865	Miscellaneous Inspections & Licenses	2,125		
				Life Insurance	(1,155)	Allocated from Management Co. & RE	809		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 82,966	TOTAL (agree to Schedule V, line 22, col.8)		\$ 358,223	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 12,141
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	
SW Financial Services Co. Fees (Eliminated on Sch V. Col 7.)			\$ 90,520	N/A			Out-of-State Travel	\$	
Moshe Herman/Momentum Healthcare, LLC (Eliminated on Sch. V. Col. 7)			63,000				In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 153,520				Seminar Expense	4,997	
C. Professional Services				TOTAL			Entertainment Expense (agree to Sch. V, line 24, col. 8)		
Vendor/Payee	Type		Amount				TOTAL		
See Schedule 21C	Various		\$ 123,366				\$ 4,997		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 123,366						

* Attach copy of IMRF notifications

**See instructions.

Facility Name: Franklin Grove Living & Rehabilitation Center, LLC
IDPH License ID Number: 0051599
Fiscal Year End: 12/31/17

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Chubb Insurance Group	Legal	472
Duane Morris LLP	Legal	17,697
Lewis Brosbois Bisgaard & Smith LLP	Legal	2,499
MCS/ Melanie's Consulting Service	Administrative Consultant	1,560
Terrill Consulting	Administrative Consultant	18,798
Social Work Consultation Group	Consultant	805
Ward & Associates Health Services	Operations Consultant	57,576
RSM US LLP	Accounting	13,538
HK Payroll Services	Accounting	2,691
FLS Group, LLC	Accounting	7,730
Total (agree to Schedule V, line 19, column 3)		<u><u>123,366</u></u>
Allocated from Management Company Legal Fees		21
Allocated from Management Company Professional Services		8,603
Less: Non-Allowable Legal Fees		(2,630)
Total (agree to Schedule V, line 19, column 8)		<u><u>129,360</u></u>

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC

0051599

Report Period Beginning:

1/1/17

Ending:

12/31/17

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (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? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 30,924 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 221,106
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. \$ 5,893 Has any meal income been offset against related costs? No Indicate the amount. \$ 397
- (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? N/A
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? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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