



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

# 0051599 Report Period Beginning: 1/1/18 Ending: 12/31/18

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>233</u>	<u>383</u>	<u>4,298</u>	<u>4,914</u>	8
9	SNF/PED					9
10	ICF	<u>12,588</u>	<u>7,772</u>	<u>3,277</u>	<u>23,637</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>12,821</u>	<u>8,155</u>	<u>7,575</u>	<u>28,551</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.26%

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 4,298

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation Cent # 0051599 Report Period Beginning: 1/1/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	317,223	23,491	5,669	346,383		346,383	-	346,383		1
2	Food Purchase		244,294		244,294		244,294	(6,015)	238,279		2
3	Housekeeping	175,458	60,685	-	236,143		236,143	46	236,189		3
4	Laundry	75,589	11,272	-	86,861		86,861	-	86,861		4
5	Heat and Other Utilities			108,936	108,936		108,936	1,107	110,043		5
6	Maintenance	101,948	84,412	12,403	198,763		198,763	1,898	200,661		6
7	Other (specify):*	-	-	-				-			7
8	<b>TOTAL General Services</b>	670,218	424,154	127,008	1,221,380		1,221,380	(2,964)	1,218,416		8
	<b>B. Health Care and Programs</b>										
9	Medical Director	-	-	3,500	3,500		3,500	-	3,500		9
10	Nursing and Medical Records	2,016,083	104,927	181,498	2,302,508		2,302,508	19,466	2,321,974		10
10a	Therapy	-	-	-				-			10a
11	Activities	109,300	1,449	-	110,749		110,749	-	110,749		11
12	Social Services	85,105	-	-	85,105		85,105	-	85,105		12
13	CNA Training	-	-	-				-			13
14	Program Transportation	-	-	-				-			14
15	Other (specify):*	-	-	-				-			15
16	<b>TOTAL Health Care and Programs</b>	2,210,488	106,376	184,998	2,501,862		2,501,862	19,466	2,521,328		16
	<b>C. General Administration</b>										
17	Administrative	91,720	-	157,944	249,664		249,664	(52,442)	197,222		17
18	Directors Fees			-				-			18
19	Professional Services			104,895	104,895		104,895	4,386	109,281		19
20	Dues, Fees, Subscriptions & Promotions			14,375	14,375		14,375	344	14,719		20
21	Clerical & General Office Expenses	216,105	-	67,443	283,548		283,548	52,272	335,820		21
22	Employee Benefits & Payroll Taxes			398,682	398,682		398,682	6,078	404,760		22
23	Inservice Training & Education			-				-			23
24	Travel and Seminar			4,618	4,618		4,618	-	4,618		24
25	Other Admin. Staff Transportation		-	35,509	35,509		35,509	677	36,186		25
26	Insurance-Prop.Liab.Malpractice			10,115	10,115		10,115	77,831	87,946		26
27	Other (specify):* <b>Mgmt Alloc of Benefit</b>	-	-	-				17,200	17,200		27
28	<b>TOTAL General Administration</b>	307,825		793,581	1,101,406		1,101,406	106,346	1,207,752		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,188,531	530,530	1,105,587	4,824,648		4,824,648	122,848	4,947,496		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 Franklin Grove Living & Rehabilitation Center, LLC #0051599 Report Period Beginning: 1/1/18 Ending: 12/31/18

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			40,037	40,037		40,037	246,777	286,814			30
31	Amortization of Pre-Op. & Org.			-				-				31
32	Interest			181,979	181,979		181,979	188,719	370,698			32
33	Real Estate Taxes			-				72,055	72,055			33
34	Rent-Facility & Grounds			583,000	583,000		583,000	(583,000)				34
35	Rent-Equipment & Vehicles			4,632	4,632		4,632	869	5,501			35
36	Other (specify):* <b>Insurance - MIP</b>			-				29,276	29,276			36
37	<b>TOTAL Ownership</b>			809,648	809,648		809,648	(45,304)	764,344			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation	-	-	-				-				38
39	Ancillary Service Centers	-	123,595	560,352	683,947		683,947	-	683,947			39
40	Barber and Beauty Shops	-	-	-				-				40
41	Coffee and Gift Shops	-	-	-				-				41
42	Provider Participation Fee			210,359	210,359		210,359	-	210,359			42
43	Other (specify):* <b>Non-Allowable Cos</b>	-	-	89,367	89,367		89,367	(89,367)				43
44	<b>TOTAL Special Cost Centers</b>		123,595	860,078	983,673		983,673	(89,367)	894,306			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,188,531	654,125	2,775,313	6,617,969		6,617,969	(11,823)	6,606,146			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	(164)	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	(159,025)	30		9
10	Interest and Other Investment Income	(20,603)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(260)	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	(18,125)	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	(3,424)	43		24
25	Fund Raising, Advertising and Promotional	(9,153)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(2,876)	43		28
29	Other-Attach Schedule See PG5A	(25,117)	Var.		29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (238,747)		\$	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)	226,924		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 226,924		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (11,823)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	
							52

Franklin Grove Living & Rehabilitation Center, LLC

ID# 0051599

Report Period Beginning: 1/1/18

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Lab Expense Med A	\$ (1,114)	43	1
2	X Ray Expense Med A	(6,430)	43	2
3	Miscellaneous Income Offset	(77)	21	3
4	Managed Care Costs	(47,985)	43	4
5	Non-allowable legal fees	(4,603)	19	5
6	Reallocate Management Fees	35,092	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
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21				21
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35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(25,117)		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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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 Services	\$	FOM Property LLC	100%	\$ 8,000	\$ 8,000	1
2	V	26 Insurance		FOM Property LLC	100%	76,847	76,847	2
3	V	30 Depreciation		FOM Property LLC	100%	402,389	402,389	3
4	V	32 Interest	101	FOM Property LLC	100%	205,256	205,155	4
5	V	32 Amortization		FOM Property LLC	100%	4,167	4,167	5
6	V	33 Real Estate Taxes		FOM Property LLC	100%	69,229	69,229	6
7	V	34 Rent Facility and Ground	583,000	FOM Property LLC	100%		(583,000)	7
8	V	36 Insurance - MIP		FOM Property LLC	100%	29,276	29,276	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 583,101			\$ 795,164	\$ * 212,063	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%	\$ 227	\$ 227	15
16	V	3 Housekeeping		SW Financial Services Company	100%	46	46	16
17	V	5 Utilities		SW Financial Services Company	100%	1,107	1,107	17
18	V	6 Maintenance		SW Financial Services Company	100%	1,898	1,898	18
19	V	17 Administrative	94,944	SW Financial Services Company	100%	7,410	(87,534)	19
20	V	19 Professional Services		SW Financial Services Company	100%	989	989	20
21	V	20 Dues, Fees, Subs. & Promotions		SW Financial Services Company	100%	344	344	21
22	V	21 Clerical & General Office Expenses		SW Financial Services Company	100%	71,815	71,815	22
23	V	24 Travel & Seminar		SW Financial Services Company	100%	30	30	23
24	V	25 Other Admin. Staff Transportation		SW Financial Services Company	100%	647	647	24
25	V	26 Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100%	984	984	25
26	V	27 Other		SW Financial Services Company	100%	17,200	17,200	26
27	V	30 Depreciation		SW Financial Services Company	100%	3,413	3,413	27
28	V	33 Real Estate Taxes		SW Financial Services Company	100%	2,826	2,826	28
29	V	35 Rent - Equipment & Vehicles		SW Financial Services Company	100%	869	869	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		\$ 94,944			\$ 109,805	\$ * 14,861	39

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

Facility Name &amp; ID Number

Franklin Grove Living &amp; Rehabilitation Center, LLC

# 0051599

Report Period Beginning:

1/1/18

Ending: 12/31/18

## 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					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								29
30								30

Facility Name & ID Number

Franklin Grove Living & Rehabilitation Center, LLC

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

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								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: 1/1/18 Ending: 12/31/18

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	50	See Sch 7C	11.25	25.00	Salary & Fees	\$ 101,342	17,3 & 17,7	1
2	David Zuckerman	Owner	Administrative	2	See Sch 7B	1	2.00	Salary	3,871	17(7)	2
3	Sheldon Wolfe	Administrative	Administrative	22	See Sch 7A	1	2.00	Salary	289	17(7)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 105,502		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: 1/1/18 Ending: 12/31/18

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	710,112	13	\$ 3,344	\$ 0	48,180	\$ 227	1
2	3	Housekeeping	Bed Days Available	710,112	13	674	0	48,180	46	2
3	5	Utilities	Bed Days Available	710,112	13	16,315	0	48,180	1,107	3
4	6	Maintenance	Bed Days Available	710,112	13	27,981	0	48,180	1,898	4
5	19	Professional Services-Legal	Bed Days Available	710,112	13	455	0	48,180	31	5
6	19	Professional Services-Other	Bed Days Available	710,112	13	14,116	0	48,180	958	6
7	20	Dues, Fees, Subscriptions & Prom	Bed Days Available	710,112	13	5,074	0	48,180	344	7
8	21	Clerical & General Office Expense	Bed Days Available	710,112	13	891,312	891,312	48,180	60,474	8
9	21	Clerical & General Office Expense	Bed Days Available	710,112	13	167,154	0	48,180	11,341	9
10	24	Travel & Seminar	Bed Days Available	710,112	13	440	0	48,180	30	10
11	25	Other Admin. Staff Transportation	Bed Days Available	710,112	13	9,537	0	48,180	647	11
12	26	Insurance-Prop, Liab & Malpract	Bed Days Available	710,112	13	14,506	0	48,180	984	12
13	27	Other - Mgmt Allocation of Benefi	Bed Days Available	710,112	13	253,509	0	48,180	17,200	13
14	33	Real Estate Taxes	Bed Days Available	710,112	13	41,656	0	48,180	2,826	14
15	35	Rent - Equipment & Vehicles	Bed Days Available	710,112	13	12,804	0	48,180	869	15
16										16
17	17	Administrative - Salary	Average Hours Worked	45	13	13,000	13,000	1	289	17
18	17	Administrative - Salary	Average Hours Worked	45	13	174,173	174,173	1	3,871	18
19	17	Administrative - Salary	Average Hours Worked	45	4	13,000	13,000	11	3,250	19
20	30	Depreciation	Direct Cost	50,298					3,413	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,659,050	\$ 1,091,485		\$ 109,805	25

Facility Name & ID Number Franklin Grove Living & Rehabilitation Cent # 0051599 Report Period Beginning: 1/1/18 Ending: 12/31/18

## 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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Lancaster Pollard Mortgage Co		X	Mortgage	37,669.35	12/1/13	\$ 4,971,254	\$ 4,523,396	12/1/43	0.0438	\$ 197,276	1								
2												2								
3	Amortization of Loan Costs										101,407	3								
4												4								
5												5								
<b>Working Capital</b>																				
6	Sheldon Wolfe	X		Working Capital	Varies	9/1/11	250,000	100,000	8/31/2018	0.0128	2,591	6								
7	Albert Milstein	X		Working Capital	Varies	9/1/11	250,000	100,000	8/31/2018	0.0128	2,591	7								
8	See Schedule 9A			Working Capital			2,208,598	846,466			79,557	8								
9	TOTAL Facility Related				\$37,669.35		\$ 7,679,852	\$ 5,569,862			\$ 383,422	9								
<b>B. Non-Facility Related*</b>																				
10												10								
11								Interest Income Offset			(20,704)	11								
12								Allocated from Mgmt Co.			7,980	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (12,724)	14								
15	TOTALS (line 9+line14)						\$ 7,679,852	\$ 5,569,862			\$ 370,698	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 29,276 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 ID Number: 0051599  
 Fiscal Year End: 12/31/18

**Schedule 9A**

**IX. Interest Expense and Real Estate Tax Expense**

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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1																				
2																				
3																				
4																				
5																				
<b>Working Capital</b>																				
6	Franklin Grove Associates	X		Working Capital	Varies	12/1/13	1,458,598	846,466	12/1/43	0.0650	61,876									
7	MB Financial Bank		X	Working Capital	Interest On	2/10/16	750,000	0	2/10/18	0.0425	17,681									
8	FOM Property LLC	X		Surplus Cash	\$0.00	9/1/11			9/1/16	0.0128										
9	<b>TOTAL Facility Related</b>				\$0.00		\$ 2,208,598	\$ 846,466			\$ 79,557									
<b>B. Non-Facility Related*</b>																				
10																				
11																				
12																				
13																				
14	<b>TOTAL Non-Facility Related</b>				\$0.00		\$ 0	\$ 0			\$ 0									

**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 2017 report.			\$	<b>42,300</b>	<b>1</b>
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.)		2017	\$	<b>53,129</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>10,829</b>	<b>3</b>
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>58,400</b>	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$	<b>2,826</b>	<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<b>72,055</b>	<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2013	<b>41,558</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2014	<b>43,023</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2017 \$ <b>13</b>
	2015	<b>42,909</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2016	<b>41,046</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2017	<b>53,129</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>2018 Tax accrual = 53,129 * 1.10 = 58,442. Use 58,400</b>					

**NOTES:**

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

**2017 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 2017 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 2017.

(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>53,129.14</u>	\$ <u>53,129.14</u>
2. <u>10-28-412-049-0000</u>	<u>SW Financial Services Co. Allocation</u>	\$ <u>41,655.95</u>	\$ <u>2,826.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>94,785.09</u>	\$ <u>55,955.14</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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 Franklin Grove Living & Rehabilitation Center, LLC

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

**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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>		<u>1991</u>	<u>\$ 36,205</u>	1
2					2
3	<b>TOTALS</b>			<b>\$ 36,205</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9			
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4	121	1991		\$ 1,334,101	\$ -	31.5	\$ 42,352	\$ 42,352	\$ 1,164,687	4	
5	11		2016	Detail of costs provided on Page 12D, Lines 3-25							5
6	Mgmt. Alloc	1995		29,367	-	39	839	839	19,848	6	
7					-		-			7	
8					-		-			8	
<b>Improvement Type**</b>											
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	87,319	15	
16	Various		1999	24,113	-	20	1,206	1,206	23,435	16	
17	Retroaire Chassis		2000	2,321	-	20	116	116	2,088	17	
18	Water Main Line		2001	3,294	-	20	165	165	2,926	18	
19	Walk In Freezer		2001	8,947	-	20	447	447	7,788	19	
20	Wiring To Kitchen		2001	12,250	-	20	613	613	10,877	20	
21	Kitchen Labor		2001	3,163	-	20	158	158	2,713	21	
22	Kitchen Labor		2001	1,532	-	20	77	77	1,318	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	803	27	
28	Code Alert		2003	3,887	-	20	194	194	3,171	28	
29	Magnetic Door Holders		2003	1,652	-	20	83	83	1,407	29	
30	Air Conditioners		2003	4,244	-	20	212	212	3,605	30	
31	Tub & Lift		2003	8,738	-	20	437	437	7,573	31	
32	3 Air Conditioners		2003	478	-	20	24	24	407	32	
33	Boiler Repair		2003	1,683	-	20	84	84	1,338	33	
34	Shower - Glass, Bars		2003	550	-	20	28	28	442	34	
35	Carpet		2003	599	-	20	-		427	35	
36	Gutters & Down Spouts		2003	10,759	-	20	538		8,429	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 &amp; ID Number Franklin Grove Living &amp; Rehabilitation Center, LLC

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

## 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	\$ 1,444	37
38	Painting (24 Rooms)	2004	5,520	-	20	276	276	4,002	38
39	Nurses station	2004	18,750	-	20	938	938	13,598	39
40	Dining Area	2004	2,400	-	20	120	120	1,740	40
41	New Windows	2004	6,335	-	20	317	317	4,595	41
42	Bathroom Plumbing and Electrical	2004	12,600	-	20	630	630	9,135	42
43	Kitchen and Dining Room	2004	16,369	-	20	818	818	11,863	43
44	Remodel Shower and Flooring	2004	10,595	-	20	530	530	7,684	44
45	Display Case - Nurses Station	2004	3,800	-	20	190	190	2,755	45
46	Dining Room Windows	2004	9,614	-	20	481	481	6,973	46
47	Glass Block Shower Windows	2004	1,427	-	20	71	71	1,032	47
48	Remodel Glass and Shower	2004	3,100	-	20	155	155	2,248	48
49	Carpet	2004	2,660	-	20	133	133	1,929	49
50	Windows	2005	34,060	-	20	1,703	1,703	22,991	50
51	Remodel Wall	2005	6,518	-	20	326	326	4,401	51
52	Outside Soffit	2005	6,268	-	20	313	313	4,228	52
53	Install Valves	2005	4,500	-	20	225	225	3,038	53
54	Tiles and Flooring	2006	15,604	-	20	780	780	9,751	54
55	Exterior and Resident Doors	2006	21,725	-	20	1,086	1,086	13,576	55
56	Kick Plates	2006	5,533	-	20	277	277	3,461	56
57	Windows	2006	58,240	-	20	2,912	2,912	36,400	57
58	Siding	2006	2,080	-	20	104	104	1,300	58
59	Paving	2006	7,517	-	20	376	376	4,699	59
60	Wallpaper	2006	3,078	-	20	154	154	1,925	60
61	Air Conditioners	2006	20,183	-	20	1,009	1,009	12,613	61
62	Water Heater	2006	9,984	-	20	499	499	6,238	62
63				-		-			63
64	Glue Down Carpet	2007	3,036	-	20	152	152	1,748	64
65				-		-			65
66	New Doors	2008	41,645	-	20	2,082	2,082	21,864	66
67	Wiring-Kitchen Ansul System to Fire Alarm	2008	5,571	-	20	279	279	2,925	67
68	Lighting Insulation	2008	12,804	-	20	640	640	6,722	68
69	New Ceiling-Laundry	2008	3,755	-	20	188	188	1,971	69
70	TOTAL (lines 4 thru 69)		\$ 2,094,827	\$ -		\$ 69,875	\$ 69,337	\$ 1,776,553	70

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

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

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 2,094,827	\$ -		\$ 69,875	\$ 69,875	\$ 1,776,553	1
2	South Porch Remodel	2008	4,175	-	20	209	209	2,192	2
3	Wallpaper & Installation	2008	8,467	-	20	423	423	4,444	3
4	Steel studs & drywall on outside walls, retrim windows, and	2008	101,179	-	20	5,059	5,059	53,118	4
5	extend electrical boxes in 36 rooms			-		-			5
6	Gas Water heater	2008	4,399	-	20	220	220	2,310	6
7	Painting	2008	9,395	-	20	470	470	4,932	7
8	Replace Boiler Sections	2008	12,164	-	20	608	608	6,386	8
9	Vinyl Flooring	2008	83,058	-	20	4,153	4,153	43,605	9
10	Landscaping	2008	14,896	-	15	993	993	10,427	10
11	New Sprinkler System	2009	155,270	-	20	7,764	7,764	73,758	11
12	New Water Line for Sprinkler System	2009	14,936	-	20	747	747	7,096	12
13	Fire Alarm Interface-Sprinkler System	2009	3,000	-	20	150	150	1,425	13
14	Laminate Flooring	2009	2,946	-	20	147	147	1,397	14
15	Repave parking lots	2010	36,093	-	20	1,805	1,805	15,340	15
16	Replace concrete for front sidewalk	2010	4,653	-	20	233	233	1,978	16
17	Water heater	2010	8,047	-	20	402	402	3,417	17
18	Remodel Kitchen: Install Wall Cabinets, Flooring,	2011	25,348	-	20	1,267	1,267	9,503	18
19	- Countertops, Backsplash & Drywalls			-		-			19
20	Remodel Laundry Room: Install Wall Panels, Plumbing,	2011	11,100	-	20	555	555	4,163	20
21	- Tiles/Flooring, Shelving and Cabinets			-		-			21
22	Dining Room Floor	2011	9,658	-	20	483	483	3,621	22
23	Carpet & Installation	2011	3,705	-	20	185	185	1,388	23
24	Front Entrance Soffit	2011	2,100	-	20	105	105	788	24
25	Parking lot Seal coating	2011	8,400	-	20	560	560	4,013	25
26				-		-			26
27	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	6,865	250	20	343	93	2,346	27
28	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	3,433	125	20	172	47	1,059	28
29	Hot Water Tank: Boiler Room off the 100 Hall	2012	7,914	288	20	396	108	2,739	29
30	FGA: Repave Driveway	2012	10,000	-	15	667	667	4,333	30
31				-		-			31
32	Grab Bars in Bathrooms	2013	2,589	94	10	259	165	1,424	32
33	2 PTAC Units	2013	2,508	-	10	251	251	1,380	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,651,125	\$ 757		\$ 98,499	\$ 97,742	\$ 2,045,136	34

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

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

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,651,125	\$ 757		\$ 98,499	\$ 97,742	\$ 2,045,136	1
2	Water Heater - services 400 & 500 Hall	2014	3,250	-	15	217	217	976	2
3	Telephone System Upgrade - Throughout Entire Facility	2014	15,316	-	10	1,532	1,532	6,894	3
4				-		-			4
5	Storm Drain and Drainage	2015	13,209	-	20	660	660	2,311	5
6	Installing new cabling for 6 rooms	2015	4,054	-	20	203	203	709	6
7	Installing surveillance camera system throughout the building	2015	27,195	-	5	5,439	5,439	19,036	7
8	Seal Coating parking lot for the entire parking	2015	4,420	-	20	221	221	774	8
9	Installing soft water system throughout the building	2015	3,482	-	5	696	696	2,437	9
10				-		-			10
11	RPZ connection - 400& 500 Hall	2015	4,266	-	20	213	213	747	11
12	Replace Roof of nc storage - garage outside/kitchen	2015	2,740	-	10	274	274	959	12
13	Install Insulation above resident rooms 19,420sq	2015	14,245	-	15	950	950	3,324	13
14	- 100, 200 & 300 halls			-		-			14
15	Side Entry Whirlpool Tub - New Spa 400 & 500 wing	2015	8,045	-	10	805	805	2,817	15
16				-		-			16
17	Generator 125k - RC outside & New dining room	2016	97,479	-	20	4,874	4,874	12,185	17
18	Spinkler head relocating - remodel - rooms 400	2016	4,874	-	20	244	244	609	18
19	Landscaping - bushes, lawn, and flowers - around new therapy	2016	40,667	1,738	15	2,711	973	6,778	19
20	and new patio			-		-			20
21	Drop Ceiling Replacement -rooms 401, 402, 403, 404, 406 & 502	2016	12,775	-	20	639	639	1,597	21
22	Fire Alarm & Nurse Call System (2 hall lights, 2 horn strobes		2,651	96	20	133	37	331	22
23	in dining room, nurse call annuncaiator to new area)	2016		-		-			23
24	Installation of Code Alert Door Alarm System- Therapy Door	2016	10,545	1,012	5	2,109	1,097	5,273	24
25	Sealcoat	2016	4,200	-	15	280	280	700	25
26	Backup lines, valve, install tub - Spa in New addition	2016	3,407	-	20	170	170	426	26
27	Door/Fire/Nurse Call Alarm System Repairs	2016	4,160	-	20	208	208	520	27
28	15 PTAC units - 400-500 Wing	2016	8,461	-	5	1,692	1,692	4,231	28
29				-		-			29
30				-		-			30
31				-		-			31
32				-		-			32
33				-		-			33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,940,566	\$ 3,603		\$ 122,770	\$ 119,167	\$ 2,118,769	34

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

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

# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 2,940,566	\$ 3,603		\$ 122,770	\$ 119,167	\$ 2,118,769	1
2				-		-			2
3	Construction Draws 1 through 10:	2016	30,000	-	20	1,500	1,500	3,750	3
4	Site Improvements- Lighting	2016	24,000	-	20	1,200	1,200	3,000	4
5	New Outdoor Patio(s)	2016	477,756	-	20	23,888	23,888	59,720	5
6	New P.T. Addition	2016	5,000	-	20	250	250	625	6
7	Office/admin. Room	2016	9,520	-	20	476	476	1,190	7
8	New Servery	2016	329,931	-	20	16,497	16,497	41,241	8
9	New Dining/Office Addition	2016	52,000	-	20	2,600	2,600	6,500	9
10	New Bistro Area & Reading Lounge	2016	38,000	-	20	1,900	1,900	4,750	10
11	Lounge Area(s) Conversion	2016	6,400	-	20	320	320	800	11
12	Clean Utility Room	2016	10,290	-	20	515	515	1,286	12
13	Beauty Shop Relocation	2016	32,355	-	20	1,618	1,618	4,044	13
14	Spa Room Renovation & Expansion	2016	49,800	-	20	2,490	2,490	6,225	14
15	SNF Portion Entry Renovation	2016	545,025	-	20	27,251	27,251	68,128	15
16	6 Bed Addition- Option	2016	10,000	733	20	500	(233)	1,250	16
17	Electrical upgrades to emergency power	2016		-		-			17
18	Insulation	2016	14,245	-	20	712	712	1,781	18
19	Water Service Increase & Misc	2016	11,312	-	20	566	566	1,414	19
20	2401 Inc Corp - architects - architect fees	2016	70,190	-	20	3,510	3,510	8,774	20
21	KDI Design Inc - architect fees	2016	9,450	-	20	473	473	1,181	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	160	20	100	(60)	200	27
28	Additional Load on new generator-Outside Dining Room	2017	5,881	214	20	74	(140)	148	28
29	Voice Announcer/Door Alarm System-Main Panel	2017	5,770	210	20	72	(138)	144	29
30	Regasket all sections on boiler pipe-Boiler Room	2017	6,264	228	20	26	(202)	52	30
31	Oak Flooring- 400 & 500 Wings	2017	8,574	1,372	20	143	(1,229)	286	31
32	Cabinets-DON/ADON & Wound Care Offices	2017	3,914	142	20	98	(44)	196	32
33				-		-			33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,700,244	\$ 6,662		\$ 209,546	\$ 202,884	\$ 2,335,454	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:

1/1/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 4,700,244	\$ 6,662		\$ 209,546	\$ 202,884	\$ 2,335,454	1
2	Cabling-Throughout Facility	2017	4,000		20	200	200	400	2
3	Roofing-Nursing Side	2017	4,520		20	213	213	426	3
4	RCSI - Pergola - New Patio Area	2017	7,840		15	174	174	348	4
5	RFP & Handrail Installation-Dining Room	2017	4,670		20	78	78	156	5
6	Shutters of Front Elevation	2017	2,880		20	12	12	24	6
7	Water Heater-Services Kitchen	2017	9,860		20	288	288	576	7
8	Flooring, Plumbing, Electrical, Carpentry, Faucets, Lighting Rem	2017	46,940		20	196	196	392	8
9	Led Overhead bed lights -Room #412, 505 and 513	2017	2,980	477	5	199	(278)	398	9
10	15 PTAC Units-400 & 500 Halls	2017	8,175	1,308	5	545	(763)	1,090	10
11	Signage-Throughout Facility	2017	8,319		5	1,525	1,525	3,050	11
12									12
13	Plumbing, Electrical, Drywall, Shower Floor - Rooms 512 & 514	2018	17,543		20	731	731	731	13
14	Drywall, Flooring, Shower Floor, Electrical - Rooms 508 & 510	2018	10,090		20	378	378	378	14
15	RE Entity: Electrical, Flooring & Drywall - Rooms 508 & 510	2018	22,440		20	561	561	561	15
16	RE Entity: Boiler upgrades - Mechanical Room	2008	7,200		20	180	180	180	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,857,701	\$ 8,447		\$ 214,826	\$ 206,379	\$ 2,344,164	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:

1/1/18

Ending:

12/31/18

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12E, Carried Forward</b>	\$ 4,857,701	\$ 8,447		\$ 214,826	\$ 206,379	\$ 2,344,164		1
2	Allocated from SW Financial Services Co. - Leasehold Improve	1995	3,287		-		3,287		2
3	Allocated from SW Financial Services Co. - Leasehold Improve	1996	547		-		547		3
4	Allocated from SW Financial Services Co. - Leasehold Improve	1997	634		-		634		4
5	Allocated from SW Financial Services Co. - Leasehold Improve	1998	542		7	7	542		5
6	Allocated from SW Financial Services Co. - Leasehold Improve	1999	1,506		75	75	1,437		6
7	Allocated from SW Financial Services Co. - Leasehold Improve	2005	3,116		156	156	2,103		7
8	Allocated from SW Financial Services Co. - Leasehold Improve	2007	1,764		88	88	1,014		8
9	Allocated from SW Financial Services Co. - Leasehold Improve	2009	3,683		184	184	1,749		9
10	Allocated from SW Financial Services Co. - Leasehold Improve	2013	1,966		98	98	541		10
11	Allocated from SW Financial Services Co. - Leasehold Improve	2014	1,983		99	99	446		11
12	Allocated from SW Financial Services Co. - Leasehold Improve	2015	407		27	27	95		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	<b>TOTAL (lines 1 thru 33)</b>	\$ 4,877,136	\$ 8,447		\$ 215,560	\$ 207,113	\$ 2,356,560		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	\$ 444,248	\$ 6,783	\$ 62,895	\$ 56,112	5-10	\$ 197,616	71
72	Current Year Purchases	23,397	23,397	4,161	(19,236)	5	4,161	72
73	Fully Depreciated Assets				-			73
74	Allocation from Management Co.	12,424		400	400		9,113	74
75	TOTALS	\$ 480,069	\$ 30,180	\$ 67,456	\$ 37,276		\$ 210,890	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	\$ -	\$ -	\$ -	5	\$ 20,328	76
77	Facility	2002 Ford E450 Passenger Bus &	2013	6,688	193	669	476	10	3,734	77
78	Facility	2011 Chevy Van	2013	16,904	1,217	1,690	473	10	6,762	78
79	Allocation from Management	2017 Land Rover Evoque	2010	7,193	-	1,439	1,439	5	2,158	79
80	TOTALS			\$ 51,113	\$ 1,410	\$ 3,798	\$ 2,388		\$ 32,982	80

E. Summary of Care-Related Assets

	1	2		
	Reference	Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,444,523	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 40,037	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 286,814	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 246,777	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,600,432	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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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? \_\_\_\_\_

16. Rental Amount for movable equipment: \$ 132 Description: Medical Supplies - \$132

(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>869</u>	17
18	<u>Facility Use</u>	<u>2017 Toyota Rav4</u>	<u>375.01</u>	<u>4,500</u>	18
19					19
20					20
21	TOTAL		\$ <u>375.01</u>	\$ <u>5,369</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.

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b> <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><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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	\$	3,307	\$ 238,096	\$	3,307	\$ 238,096	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,722	82,642		1,722	82,642	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39, C3	hrs		3,744	239,614		3,744	239,614	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 prescripts				123,457		123,457	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Oxygen</u>	L39,C2					138		138	12
13	Other (specify):									13
14	TOTAL			\$	8,773	\$ 560,352	\$ 123,595	8,773	\$ 683,947	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: 1/1/18 Ending: 12/31/18  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/18 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 400	\$ 400	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>5,901</u> )	1,030,565	1,030,565	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	31,856	80,132	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Schedule 17A</u>	353,432	591,993	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,416,253	\$ 1,703,090	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		36,205	13
14	Buildings, at Historical Cost		1,363,468	14
15	Leasehold Improvements, at Historical Cost	138,236	3,513,668	15
16	Equipment, at Historical Cost	240,379	531,182	16
17	Accumulated Depreciation (book methods)	(263,343)	(2,600,432)	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): <u>See Schedule 17A</u>	875,158	988,382	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 990,430	\$ 3,832,473	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,406,683	\$ 5,535,563	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 272,842	\$ 233,855	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	182	182	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	136,401	136,401	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,851	12,851	31
32	Accrued Real Estate Taxes(Sch.IX-B)		58,400	32
33	Accrued Interest Payable	32,166	48,676	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Schedule 17A</u>	403,977	746,467	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 858,419	\$ 1,236,832	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	1,046,466	5,569,862	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,046,466	\$ 5,569,862	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,904,885	\$ 6,806,694	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 501,798	\$ (1,271,131)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,406,683	\$ 5,535,563	48

\*(See instructions.)

Facility Name: Franklin Grove Living & Rehabilitation Center, LLC  
 IDPH License ID Number: 0051599  
 Fiscal Year End: 12/31/18

**Schedule 17A**

**XV. Balance Sheet**

**Line 9 Current Assets Other (specify):**

Description	After	
	Operating	Consolidation
Due From State - Interest	136,133	136,133
Escrow - Replacement Reserve	-	111,318
Escrow - Repairs	-	-
Escrow - Insurance	-	44,283
Escrow - Re Taxes	-	29,815
Excrow - Mip	-	145
Employee Payroll Advance	-	-
Rent Receivable - F	-	53,000
Reimbursement Due	(130,884)	(130,884)
Short Term Loan Exchange	42,933	42,933
Due To Public Aid	1,136	1,136
Due To/From Property	304,114	304,114
<b>Total - Line 9</b>	<b>353,432</b>	<b>591,993</b>

**XV. Balance Sheet**

**Line 23 Long-Term Assets Other (specify):**

Description	After	
	Operating	Consolidation
Intangible Asset - Goodwill	1,458,598	1,468,000
Accum. Amort. - Goodwill	(583,440)	(583,440)
Mortgage Costs	-	125,004
Accum Amort - Mortgage Costs	-	(21,182)
<b>Total - Line 23</b>	<b>875,158</b>	<b>988,382</b>

**XV. Balance Sheet**

**Line 36 Other Current Liabilities (specify):**

Description	After	
	Operating	Consolidation
Due To State Per Audit	-	-
Insurance Premiums Payable	23,240	23,240
Acc. Retirement (From P/R)	660	660
Accrued Expenses	333,744	333,744
Short Term Loan Exchange	41,127	41,127
Due From Franklin Grove Inc.	-	304,114
Due To/From Franklin Gr Ass	5,233	43,609
Prior Owner Balance	(27)	(27)
<b>Total - Line 36</b>	<b>403,977</b>	<b>746,467</b>

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>605,077</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>605,077</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(103,206)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	(74)	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe) <b>Rounding</b>	1	<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (103,279)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>501,798</b>	<b>24</b> *

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

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,249,657	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,249,657	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	230,053	6
7	Oxygen	9,156	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 239,209	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	164	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	150	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 314	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income****	20,603	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 20,603	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a	<b>Medicaid Income Adjustments</b>	4,980	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 4,980	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,514,763	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,221,380	31
32	Health Care	2,501,862	32
33	General Administration	1,101,406	33
<b>B. Capital Expense</b>			
34	Ownership	809,648	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	773,314	35
36	Provider Participation Fee	210,359	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,617,969	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(103,206)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (103,206)	43
<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,344,556	44
45	Private Pay - Net Inpatient Revenue	1,799,158	45
46	Medicare - Net Inpatient Revenue	2,076,615	46
47	Other-(specify) <u>Hospice</u>	29,328	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,249,657	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:

1/1/18

Ending:

12/31/18

**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	2,040	2,120	\$ 93,690	\$ 44.19	1
2	Assistant Director of Nursing	1,912	2,160	79,169	36.65	2
3	Registered Nurses	7,010	7,229	235,534	32.58	3
4	Licensed Practical Nurses	21,942	23,087	695,669	30.13	4
5	CNAs & Orderlies	63,200	65,609	912,021	13.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	9,227	9,796	109,300	11.16	10
11	Social Service Workers	3,913	4,043	85,105	21.05	11
12	Dietician					12
13	Food Service Supervisor	1,991	2,019	47,317	23.44	13
14	Head Cook	6,598	6,841	78,538	11.48	14
15	Cook Helpers/Assistants	19,028	19,718	191,368	9.71	15
16	Dishwashers					16
17	Maintenance Workers	6,071	6,340	101,948	16.08	17
18	Housekeepers	15,872	16,553	175,458	10.60	18
19	Laundry	7,328	7,735	75,589	9.77	19
20	Administrator	1,968	2,048	91,720	44.79	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,733	7,254	216,105	29.79	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					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	174,831	182,551	\$ 3,188,531 *	\$ 17.47	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	\$ 5,669	L1, C3	35
36	Medical Director	Monthly	3,500	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,955	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)		\$ 15,124		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	4,282	175,543	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	4,282	\$ 175,543		53

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

# 0051599

Report Period Beginning: 1/1/18

Ending: 12/31/18

**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	\$ 32,634	Workers' Compensation Insurance	\$ 21,644	IDPH License Fee	\$ 3,980	
Angela Mehlbrech	Administrator	0	59,086	Unemployment Compensation Insurance	17,649	Advertising: Employee Recruitment		
				FICA Taxes	239,211	Health Care Worker Background Check		
				Employee Health Insurance	111,313	(Indicate # of checks performed 372.4)	4,469	
				Employee Meals	6,078	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*				
				Other Employee Benefits	8,346	Miscellaneous Dues & Permits	1,326	
				Holiday Expense	639	Miscellaneous Inspections & Licenses	4,600	
				Life Insurance	(120)	Allocated from Management Co. & RE	344	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 91,720	TOTAL (agree to Schedule V, line 22, col.8)			\$ 404,760	
(List each licensed administrator separately.)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
B. Administrative - Other				Description			Amount	
Description				Amount				
SW Financial Services Co. Fees (Eliminated on Sch V. Col 7.)				\$ 94,944				
Moshe Herman/Momentum Healthcare, LLC				63,000				
(Eliminated on Sch. V. Col. 7)								
TOTAL (agree to Schedule V, line 17, col. 3)				\$ 157,944				
(Attach a copy of any management service agreement)				G. Schedule of Travel and Seminar**				
C. Professional Services				Description			Amount	
Vendor/Payee	Type		Amount	Description	Line #	Amount		
Scc Schedule 21C	Various		\$ 104,895	N/A			Out-of-State Travel	
							In-State Travel	
							Seminar Expense	
							4,618	
							Entertainment Expense	
							( )	
TOTAL (agree to Schedule V, line 19, column 3)			\$ 104,895	TOTAL			\$	
(For legal fee disclosure, see page 39 of instructions)								
							TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 4,618	

\* Attach copy of IMRF notifications

\*\*See instructions.

**Facility Name:** Franklin Grove Living & Rehabilitation Center, LLC  
**IDPH License ID Number:** 0051599  
**Fiscal Year End:** 12/31/18

**Schedule 21C**

**XIX. SUPPORT SCHEDULES**

**C. Professional Services**

<b>Vendor</b>	<b>Type</b>	<b>Amount</b>
Lancaster Pollard	Legal	609
Duane Morris LLP	Legal	13,997
Personnel Planners, Inc	Legal	550
Field and Goldberg LLC	Legal	1,235
MCS/Melanie's Consulting Service	Administrative Consultant	520
Terrill Consulting Services	Administrative Consultant	37,129
Social Work Consultation Group	Administrative Consultant	700
Pathway	Administrative Consultant	25,000
RSM US LLP	Accounting	22,719
HK Payroll Services	Accounting	1,811
Unemployment Consultant	Unemployment Consultant	625
<b>Total (agree to Schedule V, line 19, column 3)</b>		<b>104,895</b>
Allocated from RE Entity Professional Services		8,000
Allocated from Management Company Professional Services		989
Less: Non-Allowable Legal Fees		(4,603)
<b>Total (agree to Schedule V, line 19, column 8)</b>		<b>109,281</b>

Facility Name & ID Number Franklin Grove Living & Rehabilitation Center, LLC# 0051599

Report Period Beginning:

1/1/18

Ending:

12/31/18**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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 34,750 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. \$ 210,359  
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. \$ 6,078 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 164
- (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.