FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

I. IDPH License ID Number: 0051599

Facility Name: Franklin Grove Living & Rehabilitation

Address: 502 North State Street (Number) | Franklin Grove (City) | 61031 (Zip Code)

County: Lee

Telephone Number: (815) 456-2374 **Fax #** (815) 456-2250

HFS ID Number:

Date of Initial License for Current Owners: 9/1/11

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/12 to 12/31/12 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	70	Skilled (SNF)	70	25,620	1
2		Skilled Pediatric (SNF/PED)			2
3	51	Intermediate (ICF)	51	18,666	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	121	44,286	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	548	102	3,653	4,303	8
9	SNF/PED					9
10	ICF	17,830	14,732	8	32,570	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,378	14,834	3,661	36,873	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.26%

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

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

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

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

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 [X] Date 9/1/11 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 70 and days of care provided 3,653

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

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

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	289,199	20,183	4,634	314,016		314,016		314,016			1
2	Food Purchase		268,216		268,216		268,216	(2,454)	265,762			2
3	Housekeeping	226,935	77,442		304,377		304,377	51	304,428			3
4	Laundry	103,964	3,549		107,513		107,513		107,513			4
5	Heat and Other Utilities			124,726	124,726		124,726	1,188	125,914			5
6	Maintenance	100,669	61,038	7,983	169,690		169,690	400	170,090			6
7	Other (specify):*											7
8	**TOTAL General Services**	720,767	430,428	137,343	1,288,538		1,288,538	(815)	1,287,723			8
	B. Health Care and Programs											
9	Medical Director			10,850	10,850		10,850		10,850			9
10	Nursing and Medical Records	1,941,824	66,473	12,639	2,020,936		2,020,936	(2,103)	2,018,833			10
10a	Therapy											10a
11	Activities	82,265	2,461		84,726		84,726		84,726			11
12	Social Services	90,118			90,118		90,118		90,118			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,114,207	68,934	23,489	2,206,630		2,206,630	(2,103)	2,204,527			16
	C. General Administration											
17	Administrative	140,353		201,054	341,407		341,407	(81,661)	259,746			17
18	Directors Fees											18
19	Professional Services			41,318	41,318		41,318	5,200	46,518			19
20	Dues, Fees, Subscriptions & Promotions			14,512	14,512		14,512	38	14,550			20
21	Clerical & General Office Expenses	361,463		68,489	429,952		429,952	41,315	471,267			21
22	Employee Benefits & Payroll Taxes			435,102	435,102		435,102	6,987	442,089			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,614	3,614		3,614	82	3,696			24
25	Other Admin. Staff Transportation			31,497	31,497		31,497	1,981	33,478			25
26	Insurance-Prop.Liab.Malpractice			11,118	11,118		11,118	363	11,481			26
27	Other (specify):* Mgmt Alloc of Benefi							14,427	14,427			27
28	**TOTAL General Administration**	501,816		806,704	1,308,520		1,308,520	(11,268)	1,297,252			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,336,790	499,362	967,536	4,803,688		4,803,688	(14,186)	4,789,502			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 #0051599 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR BHF USE ONLY		
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			31,381	31,381		31,381	99,573	130,954			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			11,875	11,875		11,875	(5,657)	6,218			32
33	Real Estate Taxes							57,685	57,685			33
34	Rent-Facility & Grounds			616,023	616,023		616,023	(616,023)				34
35	Rent-Equipment & Vehicles			337	337		337	519	856			35
36	Other (specify):*											36
37	**TOTAL Ownership**			659,616	659,616		659,616	(463,903)	195,713			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		66,705	398,953	465,658		465,658		465,658			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			268,026	268,026		268,026		268,026			42
43	Other (specify):* Non-Allowable Cos			49,463	49,463		49,463	(49,463)				43
44	**TOTAL Special Cost Centers**		66,705	716,442	783,147		783,147	(49,463)	733,684			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,336,790	566,067	2,343,594	6,246,451		6,246,451	(527,552)	5,718,899			45

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	23,604	30		9
10	Interest and Other Investment Income	(5,455)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(282)	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
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,464)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(4,596)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(650)	33		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(4,785)	43		28
29	Other-Attach Schedule See Pg 5A	(57,541)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (52,169)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 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)	(475,383)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (475,383)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (527,552)		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 Yes	2 No	3 Amount	4 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

Franklin Grove Living & Rehabilitation

ID# 0051599

Report Period Beginning: 01/01/12

Ending: 12/31/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lab Expense Med A	$ (6,071)	43	1
2	X Ray Expense Med A	(5,277)	43	2
3	Gain / Loss	(3,605)	43	3
4	Managed care costs	(28,452)	43	4
5	Non-Allowable Auto Expense	(337)	35	5
6	Chamber of Commerce	(211)	20	6
7	Non-Allowable Management Fees	(13,551)	17	7
8	Misc. Income offset	(37)	21	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**	(57,541)		49

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional Services	$	Franklin Grove Associates	100.00%	$ 2,110	$ 2,110	1
2	V	30	Depreciation		Franklin Grove Associates	100.00%	73,186	73,186	2
3	V	32	Interest	15,862	Franklin Grove Associates	100.00%	17,270	1,408	3
4	V	32	Amortization		Franklin Grove Associates	100.00%	4,810	4,810	4
5	V	33	Real Estate Taxes		Franklin Grove Associates	100.00%	56,083	56,083	5
6	V	34	Rent Facility and Ground	616,023	Franklin Grove Associates	100.00%		(616,023)	6
7	V	43	Other		Franklin Grove Associates	100.00%	3,606	3,606	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 631,885			$ 157,065	$ * (474,820)	14

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$	SW Financial Services Company	100.00%	$ 246	$ 246	15
16	V	3	Housekeeping		SW Financial Services Company	100.00%	51	51	16
17	V	5	Utilities		SW Financial Services Company	100.00%	1,188	1,188	17
18	V	6	Maintenance		SW Financial Services Company	100.00%	400	400	18
19	V	17	Administrative	75,054	SW Financial Services Company	100.00%	6,944	(68,110)	19
20	V	19	Professional Services		SW Financial Services Company	100.00%	962	962	20
21	V	20	Dues, Fees, Subs. & Promotions		SW Financial Services Company	100.00%	190	190	21
22	V	21	Clerical & General Office Expenses		SW Financial Services Company	100.00%	41,352	41,352	22
23	V	24	Travel & Seminar		SW Financial Services Company	100.00%	82	82	23
24	V	25	Other Admin. Staff Transportation		SW Financial Services Company	100.00%	1,981	1,981	24
25	V	26	Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100.00%	363	363	25
26	V	27	Other		SW Financial Services Company	100.00%	14,427	14,427	26
27	V	30	Depreciation		SW Financial Services Company	100.00%	2,783	2,783	27
28	V	33	Real Estate Taxes		SW Financial Services Company	100.00%	2,252	2,252	28
29	V	35	Rent - Equipment & Vehicles		SW Financial Services Company	100.00%	856	856	29
30	V				SW Financial Services Company	100.00%			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			$ 75,054			$ 74,077	$ * (977)	39

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$ 10,715	S & E Medical Supply Co.	100.00%	$ 15,002	$ 4,287	15
16	V	10	Medical Supplies	3,606	S & E Medical Supply Co.	100.00%	1,503	(2,103)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 14,321			$ 16,505	$ * 2,184	39

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Services	$	SFO Associates	0.00%	$ 4,651	$ 4,651	15
16	V	32	Interest-Bonds	17,270	SFO Associates	0.00%	10,849	(6,421)	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 17,270			$ 15,500	$ * (1,770)	39

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	50.00%	Cahokia Nursing and Rehab	Cahokia	Praire Crossing	Shabbona	Supportive Living	1
2	Stuart Milstein	7.33%	Caseyville Nursing and Rehab	Caseyville	Assisted Living		Facility	2
3	Ari Milstein	7.33%	Praire Crossing Living & Rehab Center, LLC	Shabbona	SW Financial	Skokie	Bookkeeping/	3
4	Elana Minkove	7.33%			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	* SFO Associates	Skokie	Finance Company	6
7	James Wolfe	4.40%						7
8	Neil Wolfe	4.40%			* This entity only relates to Praire Crossing Living & Rehab,			8
9	Richard Wolfe	4.40%			Franklin Grove Living & Rehab, and Oregon Living & Rehab			9
10	Robin Krystal	4.00%	Beauvais Manor Healthcare and Rehab	St. Louis, MO				10
11	David Zuckerman	2.00%	Hillside Manor Healthcare and Rehab	St. Louis, MO	Groves Community	Independence, MO	Hospice	11
12			Rancho Manor Healthcare and Rehab	Florissant, MO	Hospice			12
13			Rosewood Health & Rehab	Independence, MO	Forest View Senior	Independence, MO	Independent	13
14			Seasons Care Center	Kansas City, MO	Residences		Living	14
15					White Oak Living	Independence, MO	Residential	15
16					Center		Care	16
17								17
18					Seasons Day Services	Kansas City, MO	Adult Day Care	18
19					Program LLC			19
20								20
21					Cahokia Building LLC	Cahokia	Real Estae	21
22					Caseyville Property LL	Caseyville	Real Estate	22
23					Shabbona Building	Shabbona	Real Estate	23
24					Associates LLC			24
25								25
26					Franklin Grove	Franklin Grove	Real Estate	26
27					Associates			27
28					Oregon Associates	Oregon	Real Estate	28
29								29
30								30

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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								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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Moshe Herman	Owner	Administrative	50.00	96,651	20	50.00	Salary	$ 112,449	17,3 & 17,7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 112,449		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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Bed Days Available	609,314	12	$ 3,388	$	44,286	$ 246	1
2	3	Housekeeping	Bed Days Available	609,314	12	696		44,286	51	2
3	5	Utilities	Bed Days Available	609,314	12	16,350		44,286	1,188	3
4	6	Maintenance	Bed Days Available	609,314	12	5,506		44,286	400	4
5	19	Professional Services-Legal	Bed Days Available	609,314	12	1,572		44,286	114	5
6	19	Professional Services-Other	Bed Days Available	609,314	12	11,672		44,286	848	6
7	20	Dues, Fees, Subscriptions & Prom	Bed Days Available	609,314	12	2,612		44,286	190	7
8	21	Clerical & General Office Expens	Bed Days Available	609,314	12	495,892	495,892	44,286	36,042	8
9	21	Clerical & General Office Expens	Bed Days Available	609,314	12	73,053		44,286	5,310	9
10	24	Travel & Seminar	Bed Days Available	609,314	12	1,122		44,286	82	10
11	25	Other Admin. Staff Transportion	Bed Days Available	609,314	12	27,251		44,286	1,981	11
12	26	Insurance-Prop, Liab & Malpract	Bed Days Available	609,314	12	4,999		44,286	363	12
13	27	Other - Mgmt Allocation of Benef	Bed Days Available	609,314	12	198,498		44,286	14,427	13
14	33	Real Estate Taxes	Bed Days Available	609,314	12	30,980		44,286	2,252	14
15	35	Rent - Equipment & Vehicles		609,314	12	11,776		44,286	856	15
16										16
17	17	Administrative	Avg. Hours Worked	45	11	209,100	209,100	1	4,647	17
18	17	Administrative	Avg. Hours Worked	45	11	103,345	103,345	1	2,297	18
19	30	Depreciation	Direct Cost	38,287					2,783	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,197,812	$ 808,337		$ 74,077	25

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 [X] NO [ ]

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

Name of Related Organization: S & E Medical Supply Co.
Street Address: 3100 Commercial Avenue
City / State / Zip Code: Northbrook, IL 60062
Phone Number: ((847) 982-9300
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Direct Cost			$	$		$ 15,002	1
2	10	Medical Supplies	Direct Cost						1,503	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 16,505	25

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 [X] NO [ ]

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

Name of Related Organization: SFO Associates
Street Address: 7434 North Skokie Blvd
City / State / Zip Code: Skokie, IL 60077
Phone Number: ((847) 982-2300
Fax Number: ((847) 982-2304

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Professional Services	Note Receivable	6,500,000	3	$ 10,796	$	2,800,000	$ 4,651	1
2	32	Interest-Bonds	Note Receivable	6,500,000	3	25,185		2,800,000	10,849	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 35,981	$		$ 15,500	25

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	Franklin Grove Assoc.	X		Bonds	Annual	7/1/94	$ 2,800,000	$	8/15/14	Variable	$ 28,118	1
2	(Loan Payable-SFO Assoc)											2
3												3
4												4
5												5
	Working Capital											
6	Sheldon Wolfe	X		Working Capital		9/1/11	250,000	250,000	8/31/14	0.0095	2,389	6
7	Albert Milstein	X		Working Capital		9/1/11	250,000	250,000	8/31/14	0.0095	2,388	7
8	MB Financial Bank		X	Line of Credit		2/10/12	750,000	125,000	2/10/13	0.0425	7,099	8
9	TOTAL Facility Related						$ 4,050,000	$ 625,000			$ 39,994	9
	B. Non-Facility Related*											
10								Amortization of loan cost			4,810	10
11								Interest Income Offset			(38,586)	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (33,776)	14
15	TOTALS (line 9+line14)						$ 4,050,000	$ 625,000			$ 6,218	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ N/A Line # N/A

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

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$	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.)	2011	$ 40,660	2
3. Under or (over) accrual (line 2 minus line 1).		$ 40,660	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 41,880	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.	**Allocated from Management Co.**	2,252	
	Under Accrual from PY	(27,107)	
TOTAL REFUND $ **For** **Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 57,685	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2007	54,385	8
	2008	54,449	9
	2009	54,450	10
	2010	16,711	11
	2011	40,660	12

2012 Tax Accrual = 40,660 * 1.03 = 41,880.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	$	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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Franklin Grove Living & Rehabilitation 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 2011 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 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-03-36-351-07	Long Term Care Property	$ 40,659.88	$ 40,659.88
2.	10-28-412-049-0000	SW Financial Services Co. Allocation	$ 33,685.36	$ 2,252.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 74,345.24	$ 42,911.88

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,868 B. General Construction Type: Exterior Brick Frame Concrete & Steel Number of Stories One

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (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 [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care		1991	$ 36,205	1
2					2
3	TOTALS			$ 36,205	3

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	121		1991		$ 1,334,101	$	31.5	$ 42,352	$ 42,352	$ 910,575	4
5											5
6	Mgmt. Alloc		1995		28,933		39	827	827	14,595	6
7											7
8											8
	Improvement Type**										
9	Various			1991	6,392		20			6,392	9
10	Various			1992	29,415		20	609	609	29,415	10
11	Various			1993	47,511		20	1,779	1,779	47,511	11
12	Various			1994	17,652		20	883	883	16,531	12
13	Various			1995	10,809	272	20	540	268	9,513	13
14	Various			1997	55,791	1,159	20	2,790	1,631	44,969	14
15	Various			1998	87,964	2,200	20	4,398	2,198	60,930	15
16	Various			1999	24,113	538	20	1,206	668	16,201	16
17	Retroaire Chassis			2000	2,321		20	116	116	1,392	17
18	Water Main Line			2001	3,294	84	20	165	81	1,936	18
19	Walk In Freezer			2001	8,947		20	447	447	5,106	19
20	Wiring To Kitchen			2001	12,250		20	613	613	7,199	20
21	Kitchen Labor			2001	3,163		20	158	158	1,765	21
22	Kitchen Labor			2001	1,532		20	77	77	856	22
23	Carpeting			2002	16,211		5			16,211	23
24	Bathroom and Tub			2002	3,700		10	277	277	3,700	24
25	Bath			2002	7,972		10	731	731	7,972	25
26	Glass Blocks			2002	1,649		10	110	110	1,649	26
27	Voice Alarm			2003	948		20	47	47	521	27
28	Code Alert			2003	3,887		20	194	194	2,007	28
29	Magnetic Door Holders			2003	1,652		20	83	83	909	29
30	Air Conditioners			2003	4,244		20	212	212	2,333	30
31	Tub & Lift			2003	8,738		20	437	437	4,951	31
32	3 Air Conditioners			2003	478		20	24	24	263	32
33	Boiler Repair			2003	1,683		20	84	84	834	33
34	Shower - Glass, Bars			2003	550		20	28	28	274	34
35	Carpet			2003	599		20	30	30	277	35
36	Gutters & Down Spouts			2003	10,759	276	20	538	262	5,201	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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Aluminum Soffit	2003	$ 1,864	$ 48	20	$ 93	$ 45	$ 885	37
38	Painting (24 Rooms)	2004	5,520	201	20	276	75	2,346	38
39	Nurses station	2004	18,750	682	20	938	256	7,970	39
40	Dining Area	2004	2,400	87	20	120	33	1,020	40
41	New Windows	2004	6,335	230	20	317	87	2,693	41
42	Bathroom Plumbing and Electrical	2004	12,600	458	20	630	172	5,355	42
43	Kitchen and Dining Room	2004	16,369	595	20	818	223	6,955	43
44	Remodel Shower and Flooring	2004	10,595	385	20	530	145	4,504	44
45	Display Case - Nurses Station	2004	3,800	138	20	190	52	1,615	45
46	Dining Room Windows	2004	9,614	350	20	481	131	4,087	46
47	Glass Block Shower Windows	2004	1,427	52	20	71	19	606	47
48	Remodel Glass and Shower	2004	3,100	113	20	155	42	1,318	48
49	Carpet	2004	2,660	98	20	133	35	1,131	49
50	Windows	2005	34,060	1,239	20	1,703	464	12,773	50
51	Remodel Wall	2005	6,518	237	20	326	89	2,445	51
52	Outside Soffit	2005	6,268	228	20	313	85	2,350	52
53	Install Valves	2005	4,500	164	20	225	61	1,688	53
54	Tiles and Flooring	2006	15,604	547	20	780	233	5,071	54
55	Exterior and Resident Doors	2006	21,725		20	1,086	1,086	7,060	55
56	Kick Plates	2006	5,533	141	20	277	136	1,799	56
57	Windows	2006	58,240	3,063	20	2,912	(151)	18,928	57
58	Siding	2006	2,080		20	104	104	676	58
59	Paving	2006	7,517	521	20	376	(145)	2,443	59
60	Wallpaper	2006	3,078	112	20	154	42	1,001	60
61	Air Conditioners	2006	20,183		20	1,009	1,009	6,559	61
62	Water Heater	2006	9,984	363	20	499	136	3,244	62
63									63
64	Glue Down Carpet	2007	3,036		20	152	152	836	64
65									65
66	New Doors	2008	41,645	1,514	20	2,082	568	9,370	66
67	Wiring-Kitchen Ansul System to Fire Alarm	2008	5,571	203	20	279	76	1,254	67
68	Lighting Insulation	2008	12,804	466	20	640	174	2,881	68
69	New Ceiling-Laundry	2008	3,755	137	20	188	51	845	69
70	TOTAL (lines 4 thru 69)		$ 2,094,393	$ 16,901		$ 77,612	$ 60,711	$ 1,343,696	70

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,094,393	$ 16,901		$ 77,612	$ 60,711	$ 1,343,696	1
2	South Porch Remodel	2008	4,175	152	20	209	57	940	2
3	Wallpaper & Installation	2008	8,467	308	20	423	115	1,904	3
4	Steel studs & drywall on outside walls, retrim windows, and	2008	101,179	3,679	20	5,059	1,380	22,765	4
5	extend electrical boxes in 36 rooms								5
6	Gas Water heater	2008	4,399		20	220	220	990	6
7	Painting	2008	9,395		20	470	470	2,114	7
8	Replace Boiler Sections	2008	12,164		20	608	608	2,737	8
9	Vinyl Flooring	2008	83,058	3,020	20	4,153	1,133	18,688	9
10	Landscaping	2008	14,896		15	993	993	4,469	10
11	New Sprinkler System	2009	155,270		20	7,764	7,764	27,174	11
12	New Water Line for Sprinkler System	2009	14,936		20	747	747	2,614	12
13	Fire Alarm Interface-Sprinkler System	2009	3,000	89	20	150	61	525	13
14	Laminate Flooring	2009	2,946		20	147	147	515	14
15	Repave parking lots	2010	36,093		20	1,805	1,805	4,512	15
16	Replace concrete for front sidewalk	2010	4,653		20	233	233	582	16
17	Water heater	2010	8,047	281	20	402	121	1,005	17
18	Remodel Kitchen: Install Wall Cabinets, Flooring,	2011	25,348	922	20	1,267	345	1,901	18
19	- Countertops, Backsplash & Drywalls								19
20	Remodel Laundry Room: Install Wall Panels, Plumbing,	2011	11,100	404	20	555	151	833	20
21	- Tiles/Flooring, Shelving and Cabinets								21
22	Dining Room Floor	2011	9,658	351	20	483	132	724	22
23	Carpet & Installation	2011	3,705	135	20	185	50	278	23
24	Front Entrance Soffit	2011	2,100	76	20	105	29	158	24
25	Parking lot Seal coating	2011	8,400		20	560	560	630	25
26									26
27	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	6,865		20	286	286	286	27
28	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	3,433		20	29	29	29	28
29	Hot Water Tank: Boiler Room off the 100 Hall	2012	7,914		20	363	363	363	29
30	FGA: Repave Driveway	2012	10,000	5,063	15	333	(4,730)	333	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,645,594	$ 31,381		$ 105,160	$ 73,779	$ 1,440,764	34

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,645,594	$ 31,381		$ 105,160	$ 73,779	$ 1,440,764	1
2	Allocated from SW Financial Services Co. - Leasehold Improvemer	1995	3,238			162	162	3,078	2
3	Allocated from SW Financial Services Co. - Leasehold Improvemer	1996	539			27	27	447	3
4	Allocated from SW Financial Services Co. - Leasehold Improvemer	1997	625			31	31	562	4
5	Allocated from SW Financial Services Co. - Leasehold Improvemer	1998	534			27	27	394	5
6	Allocated from SW Financial Services Co. - Leasehold Improvemer	1999	1,484			74	74	971	6
7	Allocated from SW Financial Services Co. - Leasehold Improvemer	2005	3,070			153	153	1,151	7
8	Allocated from SW Financial Services Co. - Leasehold Improvemer	2007	1,738			87	87	478	8
9	Allocated from SW Financial Services Co. - Leasehold Improvemer	2009	3,629			182	182	635	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,660,451	$ 31,381		$ 105,903	$ 74,522	$ 1,448,480	34

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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	$ 217,815	$	$ 20,653	$ 20,653	10	$ 100,512	71
72	Current Year Purchases	44,707		2,507	2,507	10	2,507	72
73	Fully Depreciated Assets	519,222					519,222	73
74	Mgmt. Co.	9,136		185	185	10	7,437	74
75	TOTALS	$ 790,880	$	$ 23,345	$ 23,345		$ 629,678	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	$	$ 678	$ 678	5	$ 678	76
77										77
78	Allocation from Management	2010 Infiniti	2010	5,140		1,028	1,028	5	2,570	78
79										79
80	TOTALS			$ 25,468	$	$ 1,706	$ 1,706		$ 3,248	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)	$	3,513,004	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	31,381	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	130,954	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	99,573	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	2,081,406	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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? ☐ YES ☐ NO
   If NO, see instructions.

		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:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

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: *

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.	/2013	$
13.	/2014	$
14.	/2015	$

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: $ N/A Description: N/A
    (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	Allocated from Management Co.		$	$ 856	17
18					18
19					19
20					20
21	TOTAL		$	$ 856	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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

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.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L39, C3	hrs	$	2,245	$ 161,637	$	2,245	$ 161,637	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,218	58,460		1,218	58,460	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39, C3	hrs		2,747	175,798		2,747	175,798	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				66,705		66,705	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	6,210	$ 395,895	$ 66,705	6,210	$ 462,600	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 # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XV. BALANCE SHEET - Unrestricted Operating Fund.

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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 27,355	$ 27,355	1
2	Cash-Patient Deposits	850	850	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 3,000)	1,781,540	1,781,540	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	3,618	3,618	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	83,794	1,783,844	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,897,157	$ 3,597,207	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		1,363,034	14
15	Leasehold Improvements, at Historical Cost	26,612	1,297,417	15
16	Equipment, at Historical Cost	79,206	816,348	16
17	Accumulated Depreciation (book methods)	(53,951)	(2,081,406)	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 (sp See Schedule 17A		155,098	22
23	Other(specify): Due fr. FOM Prop - Dep Option	225,560	225,560	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 277,427	$ 1,812,256	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,174,584	$ 5,409,463	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 219,235	$ 219,235	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	780	780	28
29	Short-Term Notes Payable	125,000	125,000	29
30	Accrued Salaries Payable	82,236	82,236	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,417	10,417	31
32	Accrued Real Estate Taxes(Sch.IX-B)		41,880	32
33	Accrued Interest Payable	7,594	7,594	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	270,004	460,004	36
37	Due to/fr. Franklin Grove, Inc./FGA	17,449	444,839	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 732,715	$ 1,391,985	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	500,000	500,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Prior Owner Balance	61,766	61,766	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 561,766	$ 561,766	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,294,481	$ 1,953,751	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 880,103	$ 3,455,712	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,174,584	$ 5,409,463	48

***(See instructions.)**

Franklin Grove Living & Rehabilitation Center, LLC
0051599
12/31/2012

Schedule 17A

XV. BALANCE SHEET -

Other Current Assets (specify):	Operating	After Consolidation
Due from State - Interest	22,559	22,559
Short Term Loan Exchange	61,235	61,235
Due from Florissant Properties	-	44,772
RE Due to/from SFO Associates	-	1,655,278
Total Line 9 - Other Current Assets (specify):	83,794	1,783,844

Other Long-Term Assets (specify):	Operating	After Consolidation
Investment in SFO Associate	-	99,878
Loan Costs	-	144,309
Amortization - Loan Costs	-	(89,089)
Total Line 22 - Other Long-Term Assets (specify):	-	155,098

Other Current Liabilities (specify):	Operating	After Consolidation
Insurance Premiums Payable	2,804	2,804
Retirement (From P/R)	350	350
Accrued Expenses	254,989	254,989
Option Deposit	-	190,000
Short Term Loan Exchange	500	500
Due to Public Aid	11,361	11,361

Total Line 36 - Other Current Liabilities (specify):	270,004	460,004

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 154,685	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 154,685	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	725,414	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	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **ROUNDING**	4	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 725,418	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)**	$ 880,103	24 *

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,753,528	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,753,528	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	173,270	6
7	Oxygen	18,004	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 191,274	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,680	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,680	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	22,682	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 22,682	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	See Schedule 19A	2,701	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,701	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,971,865	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,288,538	31
32	Health Care	2,206,630	32
33	General Administration	1,308,520	33
	B. Capital Expense		
34	Ownership	659,616	34
	C. Ancillary Expense		
35	Special Cost Centers	515,121	35
36	Provider Participation Fee	268,026	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,246,451	40
41	**Income before Income Taxes (line 30 minus line 40)****	725,414	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 725,414	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,767,909	44
45	Private Pay - Net Inpatient Revenue	2,432,192	45
46	Medicare - Net Inpatient Revenue	1,539,661	46
47	Other-(specify) HOSPICE	13,766	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,753,528	49

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

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

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

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

^ - This entity is a cash basis taxpayer.

Franklin Grove Living & Rehabilitation Center, LLC
0051599
12/31/2012

Schedule 19A

XVII. INCOME STATEMENT -

Other Revenue (specify):	Amount
Transportation Income	100
Misc. Income	37
Medicaid Income Adjustments	2,564
Total Line 28a - Other Revenue (specify):	2,701

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,120	$ 75,266	$ 35.50	1
2	Assistant Director of Nursing	1,920	1,920	58,173	30.30	2
3	Registered Nurses	7,051	7,459	181,456	24.33	3
4	Licensed Practical Nurses	21,056	22,149	510,818	23.06	4
5	CNAs & Orderlies	99,974	102,093	1,072,051	10.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,893	3,959	44,060	11.13	8
9	Activity Director					9
10	Activity Assistants	7,256	7,474	82,265	11.01	10
11	Social Service Workers	5,232	5,330	90,118	16.91	11
12	Dietician					12
13	Food Service Supervisor	3,084	3,224	52,434	16.26	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,213	26,049	236,765	9.09	15
16	Dishwashers					16
17	Maintenance Workers	6,049	6,421	100,669	15.68	17
18	Housekeepers	23,340	24,493	226,935	9.27	18
19	Laundry	11,122	11,435	103,964	9.09	19
20	Administrator	2,080	2,080	140,353	67.48	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,343	18,168	361,463	19.90	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)	236,693	244,374	$ 3,336,790 *	$ 13.65	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 4,634	L1, C3	35
36	Medical Director	Monthly	10,850	L9, C3	36
37	Medical Records Consultant	Monthly	1,056	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,583	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	Monthly	3,058	L39, C3	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)		$ 31,181		49

C. CONTRACT NURSES

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Jill Gee	Administrator	0	$ 140,353
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 140,353

B. Administrative - Other

Description	Amount
SW Financial Services Co. Fees (Eliminated on Sch. V, Col. 7)	$ 75,054
Moshe Herman / Momentum Healthcare, LLC	126,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 201,054
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
McGladrey LLP	Accounting	$ 28,913
HK Payroll Services Co.	Accounting	446
Polsinelli Shughart PC	Legal	474
Stephen N.Sher PC	Legal	2,464
Allan H. Cooper	Legal	8,962
Notary Public Assoc.	Notary	49
County Clerk's Office	Fees	10
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 41,318

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 83,794
Unemployment Compensation Insurance	29,238
FICA Taxes	255,696
Employee Health Insurance	51,595
Employee Meals	6,987
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	10,425
Holiday Expense	2,266
Life Insurance	2,088
TOTAL (agree to Schedule V, line 22, col.8)	$ 442,089

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	211
(Indicate # of checks performed 18)	
Patient Background Checks	
Illinois Council on Long Term Care	10,828
Miscellaneous Dues & Permits	484
Miscellaneous Inspections & Licenses	2,837
Allocated from Management Co.	190
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 14,550

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,614
Allocated from Management Co.	82
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,696

**See instructions.

Franklin Grove Living & Rehabilitation Center, LLC
0051599
12/31/2012

Schedule 21C

XIX. Support Schedule

C. Professional Services

Total (agree to Schedule V, line 19, column 3)		41,318
Disallow Non-Allowable Legal Fees:		
	Stephen N.Sher PC	(2,464)
Allocated from Franklin Grove Associates:		
	Accounting-McGladrey LLP	2,110
Allocated from SW Financial Services Co.:		
	Legal	114
	Accounting-McGladrey LLP	848
Allocated from SFO Associates		
	Accounting-McGladrey LLP	4,651
Reclassed to Dues, Fees, Subscriptions		(59)
Total (agree to Schedule V, line 19, column 8)		46,518

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

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

Facility Name & ID Number Franklin Grove Living & Rehabilitation # 0051599 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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? **Yes**
If YES, give association name and amount. **Illinois Council on Long Term Care-$10,828**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **9,577** 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. $ **268,026**
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. $ **6,987** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **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) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.