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: 0050948

Facility Name: Grove Of Evanston

Address: 500 Asbury Street (Number) Evanston (City) 60202 (Zip Code)

County: Cook

Telephone Number: (847)316-3320 **Fax #** (847)316-3320

HFS ID Number:

Date of Initial License for Current Owners: 07/01/10

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: Steve Lavenda **Telephone Number:** (847) 236-1111
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) Kimberley A. Waite, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	124	Skilled (SNF)	124	45,384	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	124	TOTALS	124	45,384	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	2,443	475	15,305	18,223	8
9	SNF/PED					9
10	ICF	13,318	1,684		15,002	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,761	2,159	15,305	33,225	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.21%

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 [ ] NO [X]

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 7/1/2010

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 7/1/2010 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 124 and days of care provided 14,651

Medicare Intermediary National Government 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	307,400	17,841	1,095	326,336		326,336		326,336			1
2	Food Purchase		202,328		202,328	(32,354)	169,974	(114)	169,859			2
3	Housekeeping	99,989	32,786	624	133,399		133,399	767	134,166			3
4	Laundry			83,388	83,388		83,388		83,388			4
5	Heat and Other Utilities			101,451	101,451		101,451	(8,400)	93,051			5
6	Maintenance	104,060	1,480	130,342	235,882		235,882	(1,932)	233,950			6
7	Other (specify):*											7
8	**TOTAL General Services**	511,449	254,435	316,900	1,082,784	(32,354)	1,050,430	(9,680)	1,040,749			8
	B. Health Care and Programs											
9	Medical Director			99,600	99,600		99,600		99,600			9
10	Nursing and Medical Records	2,106,002	141,760	86,766	2,334,528		2,334,528	(49,075)	2,285,453			10
10a	Therapy	203,555			203,555		203,555		203,555			10a
11	Activities	114,852	6,314		121,166		121,166		121,166			11
12	Social Services	106,492		8,355	114,847		114,847	1,661	116,508			12
13	CNA Training											13
14	Program Transportation			39,817	39,817		39,817		39,817			14
15	Other (specify):*							1,088	1,088			15
16	**TOTAL Health Care and Programs**	2,530,901	148,074	234,538	2,913,513		2,913,513	(46,326)	2,867,187			16
	C. General Administration											
17	Administrative	147,498		24,000	171,498		171,498	16,941	188,439			17
18	Directors Fees											18
19	Professional Services			389,590	389,590	(185)	389,405	(273,055)	116,350			19
20	Dues, Fees, Subscriptions & Promotions			277,718	277,718		277,718	(242,042)	35,676			20
21	Clerical & General Office Expenses	100,280	2,143	306,109	408,532		408,532	(153,095)	255,437			21
22	Employee Benefits & Payroll Taxes			587,457	587,457	32,354	619,811		619,811			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,730	5,730		5,730	(4,386)	1,344			24
25	Other Admin. Staff Transportation			10,653	10,653		10,653		10,653			25
26	Insurance-Prop.Liab.Malpractice			86,793	86,793		86,793	487	87,280			26
27	Other (specify):*							21,289	21,289			27
28	**TOTAL General Administration**	247,778	2,143	1,688,050	1,937,971	32,169	1,970,140	(633,859)	1,336,281			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,290,128	404,652	2,239,488	5,934,268	(185)	5,934,083	(689,866)	5,244,217			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston #0050948 Report Period Beginning: 01/01/12 Ending: 12/31/12

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			345,628	345,628		345,628	67,480	413,108			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			22,182	22,182		22,182	419,240	441,422			32
33	Real Estate Taxes			299,036	299,036	185	299,221	2,805	302,026			33
34	Rent-Facility & Grounds			951,360	951,360		951,360	(951,000)	360			34
35	Rent-Equipment & Vehicles			14,521	14,521		14,521	91	14,612			35
36	Other (specify):*											36
37	TOTAL Ownership			1,632,727	1,632,727	185	1,632,912	(461,383)	1,171,529			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		814,076	1,558,359	2,372,435		2,372,435		2,372,435			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			175,752	175,752		175,752	(17,463)	158,289			42
43	Other (specify):*	153,874		807,235	961,109		961,109	(961,109)	0			43
44	TOTAL Special Cost Centers	153,874	814,076	2,541,346	3,509,296		3,509,296	(978,572)	2,530,724			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,444,002	1,218,728	6,413,561	11,076,291		11,076,291	(2,129,821)	8,946,470			45

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	(9,511)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(45,170)	30		9
10	Interest and Other Investment Income	(2,671)	32		10
11	Discounts, Allowances, Rebates & Refunds	(23,560)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(131)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(498)	21		18
19	Entertainment				19
20	Contributions	(91,453)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(191,949)	21		24
25	Fund Raising, Advertising and Promotional	(146,243)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,107,729)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,618,915)		$	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)	(510,906)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (510,906)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,129,821)		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.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Grove Of Evanston

ID# 0050948

Report Period Beginning: 01/01/12

Ending: 12/31/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	COPE Dues	$ (3,885)	20	1
2	Building Co. - Loan Fees	(32,666)	36	2
3	Building Co. - Other Professional Fees	(10,436)	19	3
4	Building Co. - Bank Fees	(264)	21	4
5	Building Co. - State Income Tax	(905)	21	5
6	Patient Personal Items	(3,105)	10	6
7	Bank Charges	(5,897)	21	7
8	Charity Discounts	(30,497)	21	8
9	Prior Year Bed Tax Refund	(17,463)	42	9
10	Annual Reports	(500)	20	10
11	Non-Allowable Legal	(32,731)	19	11
12	Non-Allowable Seminars	(4,525)	24	12
13	Non-Allowable Expense	(807,235)	43	13
14	Additional R&M	5,005	06	14
15	Capitalized R&M	(8,750)	06	15
16	Marketing Salary	(74,516)	43	16
17	Non-Allowable Salary	(79,357)	43	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**	(1,107,729)		49

Grove Of Evanston

ID# 0050948

Report Period Beginning: 01/01/12

Ending: 12/31/12

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32
82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98				49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Grove Of Evanston **#** 0050948 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(131)		17									(114)	2
3	Housekeeping			767									767	3
4	Laundry													4
5	Heat and Other Utilities	(9,511)		1,111									(8,400)	5
6	Maintenance	(3,745)		1,813									(1,932)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(13,387)		3,707									(9,680)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(3,105)				(45,970)							(49,075)	10
10a	Therapy													10a
11	Activities													11
12	Social Services					1,661							1,661	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					1,088							1,088	15
16	**TOTAL Health Care and Programs**	(3,105)				(43,221)							(46,326)	16
	C. General Administration													
17	Administrative					16,941							16,941	17
18	Directors Fees													18
19	Professional Services	(43,167)	10,436	(240,434)		111							(273,055)	19
20	Fees, Subscriptions & Promotions	(242,081)		40									(242,042)	20
21	Clerical & General Office Expenses	(253,570)	1,169	99,119		187							(153,095)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(4,525)		139									(4,386)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			487									487	26
27	Other (specify):*			21,289									21,289	27
28	**TOTAL General Administration**	(543,343)	11,605	(119,360)		17,239							(633,859)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(559,836)	11,605	(115,653)		(25,982)							(689,866)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Grove Of Evanston # 0050948 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

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

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(45,170)	110,268	791	1,591								67,480	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(2,671)	419,025	3	2,883								419,240	32
33	Real Estate Taxes				2,805								2,805	33
34	Rent-Facility & Grounds		(951,000)	8,458	(8,458)								(951,000)	34
35	Rent-Equipment & Vehicles					91							91	35
36	Other (specify):*	(32,666)	32,666											36
37	**TOTAL Ownership**	(80,507)	(389,041)	9,252	(1,179)	91							(461,383)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee	(17,463)											(17,463)	42
43	Other (specify):*	(961,109)											(961,109)	43
44	**TOTAL Special Cost Centers**	(978,572)											(978,572)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,618,915)	(377,436)	(106,400)	(1,179)	(25,891)							(2,129,821)	45

Facility Name & ID Number Grove Of Evanston # 0050948 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 6-Supplemental		See 6-Supplemental		See 6-Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [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	34	Rent	$ 951,000	Evanston Healthcare Realty, LLC		$	$ (951,000)	1
2	V	32	Interest	56,274	Evanston Healthcare Realty, LLC		475,299	419,025	2
3	V	30	Depreciation		Evanston Healthcare Realty, LLC		110,268	110,268	3
4	V	36	Loan Fees		Evanston Healthcare Realty, LLC		32,666	32,666	4
5	V	19	Other Professional Fees		Evanston Healthcare Realty, LLC		10,436	10,436	5
6	V	21	Bank Fees		Evanston Healthcare Realty, LLC		264	264	6
7	V	21	State Income Tax		Evanston Healthcare Realty, LLC		905	905	7
8	V				Evanston Healthcare Realty, LLC				8
9	V				Evanston Healthcare Realty, LLC				9
10	V				Evanston Healthcare Realty, LLC				10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,007,274			$ 629,838	$ * (377,436)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	$	Legacy Healthcare Financial Services	100.00%	$ 17	$ 17	15
16	V	3	HOUSEKEEPING		Legacy Healthcare Financial Services	100.00%	767	767	16
17	V	5	UTILITIES		Legacy Healthcare Financial Services	100.00%	1,111	1,111	17
18	V	6	GROUNDS & MAINTENANCE		Legacy Healthcare Financial Services	100.00%	1,813	1,813	18
19	V	17	MANAGEMENT FEES		Legacy Healthcare Financial Services	100.00%			19
20	V	19	PROFESSIONAL FEES		Legacy Healthcare Financial Services	100.00%	4,249	4,249	20
21	V	20	FEES, SUBSCRIPTIONS		Legacy Healthcare Financial Services	100.00%	40	40	21
22	V	21	CLERICAL & GENERAL		Legacy Healthcare Financial Services	100.00%	99,119	99,119	22
23	V	24	SEMINARS		Legacy Healthcare Financial Services	100.00%	139	139	23
24	V	25	AUTO AND TRAVEL		Legacy Healthcare Financial Services	100.00%			24
25	V	26	INSURANCE		Legacy Healthcare Financial Services	100.00%	487	487	25
26	V	27	EMP. BEN.-GEN. ADMIN.		Legacy Healthcare Financial Services	100.00%	14,509	14,509	26
27	V	30	DEPRECIATION		Legacy Healthcare Financial Services	100.00%	791	791	27
28	V	32	INTEREST		Legacy Healthcare Financial Services	100.00%	3	3	28
29	V	33	REAL ESTATE TAX		Legacy Healthcare Financial Services	100.00%			29
30	V	34	RENT		Legacy Healthcare Financial Services	100.00%	8,458	8,458	30
31	V	35	AUTO RENTAL		Legacy Healthcare Financial Services	100.00%			31
32	V	35	EQUIPMENT RENTAL		Legacy Healthcare Financial Services	100.00%			32
33	V	17	MANAGEMENT FEES	24,000	Legacy Healthcare Financial Services	100.00%		(24,000)	33
34	V	19	BOOKKEEPING FEES	244,683	Legacy Healthcare Financial Services	100.00%		(244,683)	34
35	V	17	MANAGEMENT FEES- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	12,000	12,000	35
36	V	17	MANAGEMENT FEES- M. SHABAT		Legacy Healthcare Financial Services	100.00%	12,000	12,000	36
37	V	27	HEALTH INSURANCE/BENEFITS- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	3,390	3,390	37
38	V	27	HEALTH INSURANCE/BENEFITS- M. SHABAT		Legacy Healthcare Financial Services	100.00%	3,390	3,390	38
39	Total			$ 268,683			$ 162,283	$ * (106,400)	39

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	30	DEPRECIATION		Legacy Real Properties	100.00%	1,591	$ 1,591	15
16	V	32	INTEREST EXPENSE		Legacy Real Properties	100.00%	2,883	2,883	16
17	V	33	REAL ESTATE TAXES		Legacy Real Properties	100.00%	2,805	2,805	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V	34	RENT	8,458	Legacy Real Properties	100.00%		(8,458)	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			$ 8,458			$ 7,279	$ * (1,179)	39

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	5	UTILITIES	$	Progressive Healthcare Consulting	100.00%	$	$	15
16	V	6	REPAIRS & MAINTENANCE		Progressive Healthcare Consulting	100.00%			16
17	V	10	RN SALARY		Progressive Healthcare Consulting	100.00%	8,030	8,030	17
18	V	12	CELRGY SALARY		Progressive Healthcare Consulting	100.00%	1,661	1,661	18
19	V	15	EMP. BEN.-NURSING		Progressive Healthcare Consulting	100.00%	1,088	1,088	19
20	V	17	ADMIN		Progressive Healthcare Consulting	100.00%	16,941	16,941	20
21	V	19	PROFESSIONAL FEES		Progressive Healthcare Consulting	100.00%	111	111	21
22	V	20	FEES, SUBSCRIPTIONS		Progressive Healthcare Consulting	100.00%			22
23	V	21	CLERICAL & GENERAL		Progressive Healthcare Consulting	100.00%	187	187	23
24	V	24	SEMINARS		Progressive Healthcare Consulting	100.00%			24
25	V	25	AUTO AND TRAVEL		Progressive Healthcare Consulting	100.00%			25
26	V	26	INSURANCE		Progressive Healthcare Consulting	100.00%			26
27	V	27	EMP. BEN.-GEN. ADMIN.		Progressive Healthcare Consulting	100.00%			27
28	V	30	DEPRECIATION		Progressive Healthcare Consulting	100.00%			28
29	V	32	INTEREST		Progressive Healthcare Consulting	100.00%			29
30	V	33	REAL ESTATE TAX		Progressive Healthcare Consulting	100.00%			30
31	V	34	RENT		Progressive Healthcare Consulting	100.00%			31
32	V	35	AUTO RENTAL		Progressive Healthcare Consulting	100.00%	91	91	32
33	V								33
34	V	10	NURSING	54,000	Progressive Healthcare Consulting			(54,000)	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 54,000			$ 28,109	$ * (25,891)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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. ☐ 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			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	AVROHOM RAJCHENBACH	2.505%	ASTORIA PLACE LIVING AND REHABILITATION CENTER,LLC	CHICAGO	LEGACY REAL PROPERTIES , L	LINCOLNWOOD	BUILDING CO	1
2	CHAIM RAJCHENBACH	30.000%	ELMBROOK NURSING,LLC	ELMHURST	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKK	2
3	CHAVA BUSEL	2.505%	THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE	LIFELINE AMBULANCE LLC	CHICAGO	AMBULANCE	3
4	MENACHEM BERGER	9.950%	THE GROVE OF EVANSTON,LLC	EVANSTON	PROGRESSIVE HEALTHCARE	LINCOLNWOOD	NURSE CONSULTING	4
5	MENACHEM SHABAT	30.000%	THE GROVE AT THE LAKE	ZION	EVANSTON HC REALTY	EVANSTON	BUILDING CO	5
6	NAHAM SCHWARTZ	2.505%	THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER,LLC	CHICAGO				6
7	RONALD SHABAT	12.525%	LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				7
8	THE RAJCHENBACH FAMILY TRUST	2.505%	PARK VILLA NURSING AND REHABILITATION CENTER,LLC	MELROSE PARK				8
9	YAIR ZUCKERMAN	5.000%	PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				9
10	YOSEF RAJCHENBACH	2.505%	WINDSOR PARK	CHICAGO				10
11			CHALET LIVING & REHAB CENTER	CHICAGO				11
12			THE GROVE OF NORTHBROOK	NORTHBROOK				12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Grove Of Evanston # 0050948 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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Grove Of Evanston # 0050948 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: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Chaim Rajchenbach	Owner	Administrative	30.00%	See Attached	3.00	6.00%	Alloc Mgt Fee	$ 12,000	17-7	1
2	Menachem Shabat	Owner	Administrative	30.00%	See Attached	3.00	6.00%	Alloc Mgt Fee	12,000	17-7	2
3	Yair Zuckerman	Owner	Administrative	5.00%	See Attached	3.64	9.10%	Sal./Alloc Sal	26,622	17-1,17-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 50,622		13

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

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

Facility Name & ID Number Grove Of Evanston # 0050948 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 [ ] NO [X]

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Grove Of Evanston # 0050948 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: Legacy Healthcare Financial Services
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	AVAIL. BED DAYS	716,018	13	$ 270	$	45,384	$ 17	1
2	3	HOUSEKEEPING	AVAIL. BED DAYS	716,018	13	12,097	11,779	45,384	767	2
3	5	UTILITIES	AVAIL. BED DAYS	716,018	13	17,526		45,384	1,111	3
4	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	716,018	13	28,596		45,384	1,813	4
5	17	MANAGEMENT FEES	AVAIL. BED DAYS	716,018	13			45,384		5
6	19	PROFESSIONAL FEES	AVAIL. BED DAYS	716,018	13	67,029		45,384	4,249	6
7	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	716,018	13	625		45,384	40	7
8	21	CLERICAL & GENERAL	AVAIL. BED DAYS	716,018	13	1,563,793	1,447,779	45,384	99,119	8
9	24	SEMINARS	AVAIL. BED DAYS	716,018	13	2,200		45,384	139	9
10	25	AUTO AND TRAVEL	AVAIL. BED DAYS	716,018	13			45,384		10
11	26	INSURANCE	AVAIL. BED DAYS	716,018	13	7,687		45,384	487	11
12	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	716,018	13	228,907		45,384	14,509	12
13	30	DEPRECIATION	AVAIL. BED DAYS	716,018	13	12,480		45,384	791	13
14	32	INTEREST	AVAIL. BED DAYS	716,018	13	51		45,384	3	14
15	33	REAL ESTATE TAX	AVAIL. BED DAYS	716,018	13			45,384		15
16	34	RENT	AVAIL. BED DAYS	716,018	13	133,442		45,384	8,458	16
17	35	AUTO RENTAL	AVAIL. BED DAYS	716,018	13			45,384		17
18	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	716,018	13			45,384		18
19										19
20	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	12	200,000		3	12,000	20
21	17	MANAGEMENT FEES- M. SHA	AVG HOURS WKD	50	12	200,000		3	12,000	21
22	27	HEALTH INSURANCE/BENEF	AVG HOURS WKD	50	12	56,500		3	3,390	22
23	27	HEALTH INSURANCE/BENEF	AVG HOURS WKD	50	12	56,500		3	3,390	23
24										24
25	TOTALS					$ 2,587,703	$ 1,459,558		$ 162,283	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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: Legacy Real Properties
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	30	DEPRECIATION	AVAIL. BED DAYS	716,018	13	25,098		45,384	1,591	1
2	32	INTEREST EXPENSE	AVAIL. BED DAYS	716,018	13	45,486		45,384	2,883	2
3	33	REAL ESTATE TAXES	AVAIL. BED DAYS	716,018	13	44,250		45,384	2,805	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					$ 114,834	$		$ 7,279	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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: Progressive Healthcare Consulting
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	5	UTILITIES	AVAIL. BED DAYS	498,858	9	$	$	45,384	$	1
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	498,858	9			45,384		2
3	10	RN SALARY	AVAIL. BED DAYS	498,858	9	88,262	88,262	45,384	8,030	3
4	12	CELRGY SALARY	AVAIL. BED DAYS	498,858	9	18,263	18,263	45,384	1,661	4
5	15	EMP. BEN.-NURSING	AVAIL. BED DAYS	498,858	9	11,955		45,384	1,088	5
6	17	ADMIN	AVAIL. BED DAYS	498,858	9	186,212	186,212	45,384	16,941	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	498,858	9	1,215		45,384	111	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	498,858	9			45,384		8
9	21	CLERICAL & GENERAL	AVAIL. BED DAYS	498,858	9	2,058		45,384	187	9
10	24	SEMINARS	AVAIL. BED DAYS	498,858	9			45,384		10
11	25	AUTO AND TRAVEL	AVAIL. BED DAYS	498,858	9			45,384		11
12	26	INSURANCE	AVAIL. BED DAYS	498,858	9			45,384		12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	498,858	9			45,384		13
14	30	DEPRECIATION	AVAIL. BED DAYS	498,858	9			45,384		14
15	32	INTEREST	AVAIL. BED DAYS	498,858	9			45,384		15
16	33	REAL ESTATE TAX	AVAIL. BED DAYS	498,858	9			45,384		16
17	34	RENT	AVAIL. BED DAYS	498,858	9			45,384		17
18	35	AUTO RENTAL	AVAIL. BED DAYS	498,858	9	999		45,384	91	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 308,964	$ 292,737		$ 28,109	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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 ☐ NO ☐

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

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

	1 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						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Private Bank		X	Loan A			$	$ 5,310,000			$ 323,025	1
2	Private Bank		X	Loan B				2,700,000			95,813	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Capex Loan		X					928,119			56,461	6
7	Private Bank		X	Line of Credit				645,000			22,182	7
8	See Supplemental Schedule										2,886	8
9	TOTAL Facility Related						$	$ 9,583,119			$ 500,367	9
	B. Non-Facility Related*											
10	Interest Income		X								(2,671)	10
11	Interest Inc. - Building Co.		X								(56,274)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						$	$			$ (58,945)	14
15	TOTALS (line 9+line14)						$	$ 9,583,119			$ 441,422	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 Report Period Beginning: 01/01/12 Ending: 12/31/12

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

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Allocated from Legacy Real Prop		X				$	$			$ 2,883	8
9	Allocated from Legacy Healthcare		X								3	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										2,886	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 **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.**	$ 417,680	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.)		$ 281,855	2
3. Under or (over) accrual (line 2 minus line 1).		$ (135,825)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 437,666	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.**		$ 185	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 302,026	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2007		8
2008		9
2009		10
2010		11
2011	279,050	12

Allocated from Legacy Real Properties $2,805

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 Grove Of Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050948

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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.	10-24-431-035-0000	Long Term Care Property	$ 5,202.88	$ 5,202.88
2.	10-24-431-036-0000	Long Term Care Property	$ 273,847.08	$ 273,847.08
3.	10-35-104-076-0000	Home Office Allocation	$ 42,154.05	$ 2,671.89
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 321,204.01	$ 281,721.85

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Grove Of Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050948

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE ( ) _____ FAX #: ( ) _____

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

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

Facility Name & ID Number Grove Of Evanston # 0050948 Report Period Beginning: 01/01/12 Ending: 12/31/12

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,712 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 3

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 [X] (b) Rent equipment from a Related Organization. [X] (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: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	51,712		$ 869,565	1
2	Allocated from Legacy Real Propoerties			5,186	2
3	TOTALS	51,712		$ 874,751	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	124		2010	1961	$ 6,411,594	$ 84,127	39	$ 84,593	$ 466	$ 194,564	4
5											5
6											6
7											7
8											8
	Improvement Type**										
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

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Grove Of Evanston # 0050948 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			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
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62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		22,435	26,141		1,122	(25,019)	2,244	67
68	Related Party Allocations (Pages 12H & 12I)		81,599	1,204		3,341	2,137	9,594	68
69	Financial Statement Depreciation			345,628			(345,628)		69
70	TOTAL (lines 4 thru 69)		$ 6,515,628	$ 457,100		$ 89,056	$ (368,044)	$ 206,402	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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		$ 6,515,628	$ 457,100		$ 89,056	$ (368,044)	$ 206,402	1
2	Exterior Sign Installation	2010	5,413		20	541	541	1,353	2
3	Telephone System	2010	41,002		20	4,100	4,100	30,751	3
4	Security Cameras	2010	7,410		20	741	741	5,496	4
5	Wall Outlet Installation	2010	7,680		20	768	768	1,792	5
6	Cable System & Wall Outlet Installation	2010	17,720		20	1,772	1,772	4,135	6
7	Repair Walls & Ceiling - Drywall/Plaster From Electrical Work	2010	3,000		20	300	300	700	7
8	Landscaping-Peking Cotoneaster & Planting	2010	5,425		20	271	271	814	8
9	Glass - Des Plaines Glass #7950	2011	3,305		20	331	331	578	9
10	Glass At Stairwell - Des Plaines Glass #8026	2011	3,305		20	331	331	523	10
11	1St Floor Day Room - Installation Of Stocked Cabinets With Gran	2011	4,771		20	477	477	596	11
12	2Nd Floor New Flooring - Resilient & Milwork Base	2011	27,350		20	2,735	2,735	2,963	12
13	Installation Of Tv Cable Outlets & Drywall/Plaster 44 Resident Ro	2011	10,490		20	525	525	1,049	13
14	Installation Of Blinds/Ceiling System/Cove Base/Lighting/Storage	2011	20,365		20	1,018	1,018	2,036	14
15	Custom Room Signs	2011	7,674		20	384	384	767	15
16	Canopy With Signage	2011	3,240		20	162	162	324	16
17	Building Exterior Painting	2011	7,500		20	375	375	750	17
18	Installation Of Railing Bars For Stairways	2011	6,950		20	348	348	695	18
19	Lobby-Wallpaper,Tile,Flooring,Ceiling,Doors,Electrical	2011	47,946		20	2,397	2,397	4,795	19
20	Basement Corridor-Tile,Ceiling,Wall Covering,Sinage,Door Fram	2011	45,716		20	2,286	2,286	4,572	20
21	Therapy Rm-Electrical,Built In Cabinets/Workstations, Drywall,F	2011	76,067		20	3,803	3,803	7,607	21
22	Nurses Station-Reception Area Repair	2011	4,631		20	232	232	463	22
23	Offices-Tiling,Walls & Flooring	2011	6,862		20	343	343	686	23
24	1St Floor-Wall Covering	2011	30,879		20	1,544	1,544	3,088	24
25	Corridor Renovation-Wallpaper,Tile,Flooring,Woodlock Protectio	2011	124,666		20	6,233	6,233	12,467	25
26	Conference Rooms-Tiling,Wallpaper,Plumbing,Light Fixtures,Ele	2011	23,364		20	1,168	1,168	2,336	26
27	1St Floor Day Rm-Wallpaper,Tiling,Lights	2011	9,703		20	485	485	970	27
28	1St Floor Resident Rms-Flooring,Window Coverings,Cubicle Curt	2011	39,319		20	1,966	1,966	3,932	28
29	Tiling-1St Flr Resident Bathrms	2011	6,827		20	341	341	683	29
30	Second Flr-Wallpaper	2011	30,879		20	1,544	1,544	3,088	30
31	2Nd Flr Day Rm-Wallpaper,Window Covering, Chair Rail & Insta	2011	5,278		20	264	264	528	31
32	2Nd Flr Resident Rms-Window Covering, Cubicle Curtains,Floori	2011	62,378		20	3,119	3,119	6,238	32
33	Tiling-2Nd Flr Resident Bathrms	2011	16,166		20	808	808	1,617	33
34	TOTAL (lines 1 thru 33)		$ 7,228,909	$ 457,100		$ 130,768	$ (326,332)	$ 314,794	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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		$ 7,228,909	$ 457,100		$ 130,768	$ (326,332)	$ 314,794	1
2	3Rd Flr-Wall Covering	2011	30,879		20	1,544	1,544	3,088	2
3	3Rd Flr Day Rm-Wall Covering,Window Covering, Chair Rail &	2011	6,652		20	333	333	665	3
4	3Rd Flr Resident Rms-Cubicle Curtains,Flooring,Closets,Window	2011	74,768		20	3,738	3,738	7,477	4
5	Elevator-Tiling & Wallpaper Removal & Replacement	2011	21,383		20	1,069	1,069	2,138	5
6	Guest Bathroom Renovation	2011	4,704		20	235	235	470	6
7	New Lounge/Spa/Beauty Salon-Renovation,Flooring,Wallcovering	2011	42,156		20	2,108	2,108	4,216	7
8	Electrical-Resident Rooms	2011	5,886		20	294	294	589	8
9	Private Bathroom Renovation	2011	26,994		20	1,350	1,350	2,699	9
10	Relocate 10 Tv'S & Brackets/Cable Tv Outlets	2011	2,885		20	144	144	289	10
11	Drain Line, Branch Line, Connection To Fire Protection Backflow	2012	3,045		20	140	140	140	11
12	Exhaust System For Shower & Utility Rooms	2012	4,800		20	220	220	220	12
13	Installed Fire Dampers	2012	4,862		20	162	162	162	13
14	Dock Doors - Fire Code Compliant	2012	4,896		20	82	82	82	14
15	Water Heater	2012	5,980		20	199	199	199	15
16	Security Cameras	2012	2,970		20	198	198	198	16
17	Door Casing, Replaced Concrete Post, Mirror Installation In 1St F	2012	140,878		20	4,485	4,485	4,485	17
18	Installation Of Railing Bars For Existing Outside Fence	2012	8,750		20	438	438	438	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)		$ 7,621,399	$ 457,100		$ 147,507	$ (309,593)	$ 342,348	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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 12C, Carried Forward		$ 7,621,399	$ 457,100		$ 147,507	$ (309,593)	$ 342,348	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,621,399	$ 457,100		$ 147,507	$ (309,593)	$ 342,348	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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 12D, Carried Forward		$ 7,621,399	$ 457,100		$ 147,507	$ (309,593)	$ 342,348	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,621,399	$ 457,100		$ 147,507	$ (309,593)	$ 342,348	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	Building Company Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Installed Duplex Outlets, Disconnected & Capped off Scones	2010	2,825		20	141	141	282	9
10	Landscape Restoration	2010	12,110		20	606	606	1,212	10
11	Landscape Irrigation System - Installation	2010	7,500		20	375	375	750	11
12									12
13	Depreciation			26,141			(26,141)		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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	Building Company Information Continued		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		$ 22,435	$ 26,141		$ 1,122	$ (25,019)	$ 2,244	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	Related Party Information		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Legacy Real Properties	2009	40,177	746	30	1,339	593	4,687	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Legacy Real Properties	2009	22,816	184	20	1,141	957	3,137	9
10	Allocated from Legacy Real Properties	2010	6,938	56	20	278	222	694	10
11	Allocated from Legacy Real Properties	2011	9,861	80	20	493	413	986	11
12									12
13	Allocated from Legacy Healthcare	2012	1,807	138	20	90	(48)	90	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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	Related Party Information Continued								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		$ 81,599	$ 1,204		$ 3,341	$ 2,137	$ 9,594	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Grove Of Evanston # 0050948 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	$ 2,165,696	$ 891	$ 264,374	$ 263,483	10	$ 644,137	71
72	Current Year Purchases	24,157	287	1,228	941	10	1,228	72
73	Fully Depreciated Assets	37,654				10	37,654	73
74								74
75	TOTALS	$ 2,227,508	$ 1,178	$ 265,602	$ 264,424		$ 683,019	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 10,723,658	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 458,278	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 413,108	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (45,170)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,025,366	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Grove Of Evanston # 0050948 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? If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5	Public Storage Rental				360			5
6								6
7	TOTAL				$ 360 **			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 ☒ X NO
16. Rental Amount for movable equipment: $ 91 Description: See Attached Schedule
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	2010 Toyota Rav4	$ 395.00	$ 4,740	17
18	Facility	2011 Lexus IS350	804.95	9,781	18
19					19
20					20
21	TOTAL		$ 1,199.95	$ 14,521	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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

   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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston

STATE OF ILLINOIS
0050948 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		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 535,964	$		$ 535,964	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			237,781			237,781	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			697,939			697,939	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				712,603		712,603	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					86,675	101,473		188,148	13
14	TOTAL			$		$ 1,558,359	$ 814,076		$ 2,372,435	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.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Grove Of Evanston **#** 0050948 **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	$ 750	$ 3,427,188	1
2	Cash-Patient Deposits	2,402	2,402	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,719,530	3,719,530	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	91,036	91,036	6
7	Other Prepaid Expenses	119,433	169,627	7
8	Accounts Receivable (owners or related parties)	(450,578)	(450,578)	8
9	Other(specify): See Attached Schedule	602,055	602,055	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,084,628	$ 7,561,260	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		824,151	13
14	Buildings, at Historical Cost		3,280,962	14
15	Leasehold Improvements, at Historical Cost	402,774	882,888	15
16	Equipment, at Historical Cost	1,503,022	1,524,527	16
17	Accumulated Depreciation (book methods)	(649,047)	(916,651)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	1,225,380	1,743,967	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,482,129	$ 7,339,844	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,566,757	$ 14,901,104	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,065,870	$ 1,065,885	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	645,000	645,000	29
30	Accrued Salaries Payable	344,305	344,305	30
31	Accrued Taxes Payable (excluding real estate taxes)	41,456	41,456	31
32	Accrued Real Estate Taxes(Sch.IX-B)	437,666	437,666	32
33	Accrued Interest Payable		25,733	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	(66,121)	619,879	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,468,176	$ 3,179,924	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		8,938,119	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 8,938,119	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,468,176	$ 12,118,043	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 4,098,581	$ 2,783,061	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,566,757	$ 14,901,104	48

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***(See instructions.)**

Facility Name & ID Number Grove Of Evanston # 0050948 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**	$ 3,365,497	1
2	Restatements (describe):		2
3	**Late Entries**	354,287	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,719,784	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	828,797	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	(450,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 378,797	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 4,098,581	24 *

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	$ 8,050,909	1
2	Discounts and Allowances for all Levels	(166,176)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,884,733	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,238,581	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,238,581	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	665,657	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	72,423	20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 738,080	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,671	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,671	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	41,023	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 41,023	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,905,088	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,082,784	31
32	Health Care	2,913,513	32
33	General Administration	1,937,971	33
	B. Capital Expense		
34	Ownership	1,632,727	34
	C. Ancillary Expense		
35	Special Cost Centers	3,333,544	35
36	Provider Participation Fee	175,752	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,076,291	40
41	**Income before Income Taxes (line 30 minus line 40)****	828,797	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 828,797	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,633,679	44
45	Private Pay - Net Inpatient Revenue	451,037	45
46	Medicare - Net Inpatient Revenue	4,549,124	46
47	Other-(specify) Insurance	250,893	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 7,884,733	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.**

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	2,050	2,091	$ 98,216	$ 46.97	1
2	Assistant Director of Nursing	2,013	2,086	73,515	35.24	2
3	Registered Nurses	22,383	23,773	687,513	28.92	3
4	Licensed Practical Nurses	15,980	17,314	431,738	24.94	4
5	CNAs & Orderlies	60,762	65,074	783,259	12.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	11,052	12,013	203,555	16.94	8
9	Activity Director	2,042	2,297	42,563	18.53	9
10	Activity Assistants	3,863	3,983	72,289	18.15	10
11	Social Service Workers	4,856	5,059	106,492	21.05	11
12	Dietician					12
13	Food Service Supervisor	2,136	2,213	62,938	28.44	13
14	Head Cook	3,586	3,813	47,958	12.58	14
15	Cook Helpers/Assistants	15,601	17,134	196,504	11.47	15
16	Dishwashers					16
17	Maintenance Workers	6,329	6,507	104,060	15.99	17
18	Housekeepers	9,184	10,088	99,989	9.91	18
19	Laundry					19
20	Administrator	2,032	2,346	109,661	46.74	20
21	Assistant Administrator	1,010	1,051	37,837	36.00	21
22	Other Administrative					22
23	Office Manager	584	640	12,988	20.29	23
24	Clerical	6,420	6,702	87,292	13.02	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	1,904	1,904	31,761	16.68	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	4,160	4,240	153,874	36.29	33
34	TOTAL (lines 1 - 33)	177,947	190,328	$ 3,444,002 *	$ 18.10	34

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	$ 1,095	01-03	35
36	Medical Director	Monthly	99,600	09-03	36
37	Medical Records Consultant	88	4,512	10-03	37
38	Nurse Consultant	Monthly	75,000	10-03	38
39	Pharmacist Consultant	Monthly	7,254	10-03	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	Monthly	4,830	12-03	45
46	Other(specify)				46
47	Clergy	Monthly	3,525	12-03	47
48					48
49	TOTAL (lines 35 - 48)	88	$ 195,816		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				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

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

** See instructions.

Facility Name & ID Number Grove Of Evanston # 0050948 Report Period Beginning: 01/01/12 Ending: 12/31/12

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Collen Rodney	Administrator	0.00%	$ 102,018
Raphael Zimmerman	Administrator	0.00%	7,643
Rani Stutz	Asst. Admin.	0.00%	14,759
Yair Zuckerman	Asst. Admin.	5.00%	23,077
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 147,497

B. Administrative - Other

Description	Amount
Chaim Rajchenbach - Management Fees	$ 12,000
Menachem Shabat - Management Fees	12,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 24,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Legacy Healthcare	Bookkeeping	$ 244,683
See Attached	Legal	58,263
ML Enterprise	Purchasing Consultant	3,850
Frost, Ruttenberg, & Rothblatt	Accounting	33,167
McGladrey	Accounting	1,484
Krupnick, Bokor, Kagda, Brooks	Accounting	575
E-Health Data	Data Processing	1,302
Health Data Systems	Data Processing	13,646
National Datacare Corp	Data Processing	4
RG Enterprise	Data Processing	422
TikTek IT Solutions	Data Processing	1,825
See Supplemetal Schedule		30,368
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 389,590

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 69,636
Unemployment Compensation Insurance	76,511
FICA Taxes	257,308
Employee Health Insurance	145,272
Employee Meals	32,354
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension	23,603
Employee Physical Exams	4,680
Other Employee Benefits	10,447
TOTAL (agree to Schedule V, line 22, col.8)	$ 619,812

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

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	1,519
Health Care Worker Background Check	4,760
(Indicate # of checks performed 48)	
Patient Background Checks 18	1,782
Dues and Subscriptions	16,344
License and Permits	9,242
Allocated from Legacy Healthcare	40
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 35,677

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,205
Allocated from Legacy Real Properties	139
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,344

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Grove Of Evanston # 0050948 **Report Period Beginning:** 01/01/12 **Ending:** 12/31/12

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Council on LTC $12,090**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

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

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

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **27,295** 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. $ **158,289**
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.

SEE ACCOUNTANTS' COMPILATION REPORT

(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. $ **32,354** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100% Ln 14**
d. Have vehicle usage logs been maintained? **N/A**
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.