FOR BHF USE

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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.

I. IDPH License ID Number: 0051599

Facility Name: Franklin Grove Living & Reha

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

County: Lee

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

HFS ID Number:

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

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

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

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

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 7/01/2016

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	70	Skilled (SNF)	132	37,028	1
2		Skilled Pediatric (SNF/PED)			2
3	51	Intermediate (ICF)	0	9,282	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	132	46,310	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	376	641	3,764	4,781	8
9	SNF/PED					9
10	ICF	11,763	11,750	1,674	25,187	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,139	12,391	5,438	29,968	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.71%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 9/1/11

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 9/1/11 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 132 and days of care provided 3,764

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name: **Franklin Grove Living & Reha**
IDPH License ID Number: **0051599**
Fiscal Year End: **12/31/2016**

Schedule 2A

III. Statistical Data
Bed Days Computation

Licensure Level of Care	# of Beds	Start Date	End Date	# of Days	Bed Days Available
Skilled (SNF)	70	1/1/16	6/30/16	182	12,740
Skilled (SNF)	132	7/1/16	12/31/16	184	24,288
			Total - Line 1, Column 4		37,028

Licensure Level of Care	# of Beds	Start Date	End Date	# of Days	Bed Days Available
Intermediate (ICF)	51	1/1/16	6/30/16	182	9,282
Intermediate (ICF)	-	7/1/16	12/31/16		-
			Total - Line 3, Column 4		9,282

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	250,757	23,455	8,311	282,523		282,523		282,523			1
2	Food Purchase		238,090		238,090		238,090	(4,208)	233,882			2
3	Housekeeping	189,851	62,817		252,668		252,668	53	252,721			3
4	Laundry	87,296	10,081		97,377		97,377		97,377			4
5	Heat and Other Utilities			139,024	139,024		139,024	849	139,873			5
6	Maintenance	139,685	13,067	16,005	168,757		168,757	22,058	190,815			6
7	Other (specify):*											7
8	**TOTAL General Services**	667,589	347,510	163,340	1,178,439		1,178,439	18,752	1,197,191			8
	B. Health Care and Programs											
9	Medical Director			13,300	13,300		13,300		13,300			9
10	Nursing and Medical Records	1,817,064	70,968	15,127	1,903,159		1,903,159	(3,284)	1,899,875			10
10a	Therapy											10a
11	Activities	89,602	3,461		93,063		93,063		93,063			11
12	Social Services	83,268			83,268		83,268		83,268			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,989,934	74,429	28,427	2,092,790		2,092,790	(3,284)	2,089,506			16
	C. General Administration											
17	Administrative	111,951		224,304	336,255		336,255	(144,049)	192,206			17
18	Directors Fees											18
19	Professional Services			97,886	97,886		97,886	(3,319)	94,567			19
20	Dues, Fees, Subscriptions & Promotions			20,288	20,288		20,288	(4,864)	15,424			20
21	Clerical & General Office Expenses	168,315		54,634	222,949		222,949	59,033	281,982			21
22	Employee Benefits & Payroll Taxes			445,356	445,356		445,356	6,082	451,438			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,486	6,486		6,486	(435)	6,051			24
25	Other Admin. Staff Transportation			34,347	34,347		34,347	1,835	36,182			25
26	Insurance-Prop.Liab.Malpractice			8,491	8,491		8,491	60,694	69,185			26
27	Other (specify):* Mgmt Alloc of Benefit							7,621	7,621			27
28	**TOTAL General Administration**	280,266		891,792	1,172,058		1,172,058	(17,402)	1,154,656			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,937,789	421,939	1,083,559	4,443,287		4,443,287	(1,934)	4,441,353			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Franklin Grove Living & Reha #0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			71,755	71,755		71,755	121,625	193,380			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			186,847	186,847		186,847	192,911	379,758			32
33	Real Estate Taxes							49,466	49,466			33
34	Rent-Facility & Grounds			634,500	634,500		634,500	(634,500)				34
35	Rent-Equipment & Vehicles			450	450		450	796	1,246			35
36	Other (specify):* Insurance - MIP							30,912	30,912			36
37	**TOTAL Ownership**			893,552	893,552		893,552	(238,790)	654,762			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		98,214	524,562	622,776		622,776		622,776			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			234,535	234,535		234,535		234,535			42
43	Other (specify):* Non-Allowable Cos			99,515	99,515		99,515	(99,515)				43
44	**TOTAL Special Cost Centers**		98,214	858,612	956,826		956,826	(99,515)	857,311			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,937,789	520,153	2,835,723	6,293,665		6,293,665	(340,239)	5,953,426			45

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(208,321)	30		9
10	Interest and Other Investment Income	(24,973)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(427)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,430)	43		18
19	Entertainment				19
20	Contributions	(450)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,256)	43		24
25	Fund Raising, Advertising and Promotional	(4,047)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,651)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(79)	43		28
29	Other-Attach Schedule See Page 5A	(169,164)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (414,798)		$	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)	74,559		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 74,559		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (340,239)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Franklin Grove Living & Reha

ID# 0051599

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lab Expense Med A	$ (1,135)	43	1
2	X Ray Expense Med A	(4,895)	43	2
3	Miscellaneous Income Offset	(2)	21	3
4	Non Allowable Lobbying	(4,097)	20	4
5	Non Allowable Chamber of Commerce	(842)	20	5
6	Managed Care Costs	(81,145)	43	6
7	Non Allowable Management Fees	(76,448)	17	7
8	Non Allowable Travel and Seminar	(600)	24	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(169,164)		49

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See PG6-Supp		See PG6-Supp		See PG6-Supp		

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	6	Repairs	$	FOM Property LLC	100%	$ 20,098	$ 20,098	1
2	V	20	Licenses		FOM Property LLC	100%			2
3	V	26	Insurance		FOM Property LLC	100%	59,364	59,364	3
4	V	30	Depreciation		FOM Property LLC	100%	328,319	328,319	4
5	V	32	Interest	294	FOM Property LLC	100%	214,011	213,717	5
6	V	32	Amortization		FOM Property LLC	100%	4,167	4,167	6
7	V	33	Real Estate Taxes		FOM Property LLC	100%	42,809	42,809	7
8	V	34	Rent Facility and Ground	634,500	FOM Property LLC	100%		(634,500)	8
9	V	36	Insurance - MIP		FOM Property LLC	100%	30,912	30,912	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 634,794			$ 699,680	$ * 64,886	14

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Food	$	SW Financial Services Company	100%	$ 249	$ 249	15
16	V	3	Housekeeping		SW Financial Services Company	100%	53	53	16
17	V	5	Utilities		SW Financial Services Company	100%	849	849	17
18	V	6	Maintenance		SW Financial Services Company	100%	1,960	1,960	18
19	V	17	Administrative	75,054	SW Financial Services Company	100%	7,453	(67,601)	19
20	V	19	Professional Services		SW Financial Services Company	100%	819	819	20
21	V	20	Dues, Fees, Subs. & Promotions		SW Financial Services Company	100%	75	75	21
22	V	21	Clerical & General Office Expenses		SW Financial Services Company	100%	59,035	59,035	22
23	V	24	Travel & Seminar		SW Financial Services Company	100%	165	165	23
24	V	25	Other Admin. Staff Transportation		SW Financial Services Company	100%	1,835	1,835	24
25	V	26	Insurance-Prop, Liab & Malpractice		SW Financial Services Company	100%	1,330	1,330	25
26	V	27	Other		SW Financial Services Company	100%	7,621	7,621	26
27	V	30	Depreciation		SW Financial Services Company	100%	1,627	1,627	27
28	V	33	Real Estate Taxes		SW Financial Services Company	100%	2,519	2,519	28
29	V	35	Rent - Equipment & Vehicles		SW Financial Services Company	100%	796	796	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			$ 75,054			$ 86,386	$ * 11,332	39

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	$ 7,875	S & E Medical Supply Co.	100%	$ 9,500	$ 1,625	15
16	V	10	Medical Supplies	5,661	S & E Medical Supply Co.	100%	2,377	(3,284)	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			$ 13,536			$ 11,877	$ * (1,659)	39

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1					Beauvais Manor	St. Louis, MO	Real Estate	1
2					Property LLC			2
3								3
4					Hillside Manor	St. Louis, MO	Real Estate	4
5					Real Estate &			5
6					Development			6
7								7
8					Rancho Manor	Florissant, MO	Real Estate	8
9					Property, LLC			9
10								10
11					The Groves &	Independence, MO	Real Estate	11
12					Rest Haven			12
13					Property LLC			13
14								14
15					Seasons Property LLC	Kansas City, MO	Real Estate	15
16								16
17					Carriage Square Prop	St. Joseph, MO	Real Estate	17
18								18
19					Linn Property LLC	Linn, MO	Real Estate	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Moshe Herman	Owner	Administrative	57.30	See Sch 7A	13.33	33.33	Salary & Fees	$ 72,802	17,3 & 17,7	1
2	David Zuckerman	Owner	Administrative	2.00	See Sch 7B	1	2.22	Salary	3,342	17(7)	2
3	Sheldon Wolfe	Administrative	Administrative	22.00	See Sch 7C	1	2.22	Salary	4,111	17(7)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 80,255		13

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

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Bed Days Available	717,580	13	$ 3,854	$	46,310	$ 249	1
2	3	Housekeeping	Bed Days Available	717,580	13	817		46,310	53	2
3	5	Utilities	Bed Days Available	717,580	13	13,161		46,310	849	3
4	6	Maintenance	Bed Days Available	717,580	13	30,368		46,310	1,960	4
5	19	Professional Services-Legal	Bed Days Available	717,580	13	46		46,310	3	5
6	19	Professional Services-Other	Bed Days Available	717,580	13	12,642		46,310	816	6
7	20	Dues, Fees, Subscriptions & Prom	Bed Days Available	717,580	13	1,154		46,310	75	7
8	21	Clerical & General Office Expense	Bed Days Available	717,580	13	748,843	748,843	46,310	48,328	8
9	21	Clerical & General Office Expense	Bed Days Available	717,580	13	165,903		46,310	10,707	9
10	24	Travel & Seminar	Bed Days Available	717,580	13	2,553		46,310	165	10
11	25	Other Admin. Staff Transportion	Bed Days Available	717,580	13	28,429		46,310	1,835	11
12	26	Insurance-Prop, Liab & Malpract	Bed Days Available	717,580	13	20,601		46,310	1,330	12
13	27	Other - Mgmt Allocation of Benefi	Bed Days Available	717,580	13	118,085		46,310	7,621	13
14	33	Real Estate Taxes	Bed Days Available	717,580	13	39,025		46,310	2,519	14
15	35	Rent - Equipment & Vehicles	Bed Days Available	717,580	13	12,328		46,310	796	15
16										16
17	17	Administrative	Avg. Hours Worked	45	13	185,000	185,000	1	4,111	17
18	17	Administrative	Avg. Hours Worked	45	13	150,387	150,387	1	3,342	18
19	30	Depreciation	Direct Cost	25,216	13				1,627	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,533,196	$ 1,084,230		$ 86,386	25

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Direct Cost			$	$		$ 9,500	1
2	10	Medical Supplies	Direct Cost						2,377	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					$	$		$ 11,877	25

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	Lancaster Pollard Mortgage Co		X	Mortgage	37,669.35	12/1/13	$ 4,971,254	$ 4,714,362	12/1/43	0.0438	$ 208,296	1
2												2
3	Amortization of Loan Costs										101,407	3
4												4
5												5
	Working Capital											
6	Sheldon Wolfe	X		Working Capital	Varies	9/1/11	250,000	100,000	8/31/2017	0.0128	1,181	6
7	Albert Milstein	X		Working Capital	Varies	9/1/11	250,000	100,000	8/31/2017	0.0128	1,181	7
8	See Schedule 9A			Working Capital			2,208,598	1,115,334			92,961	8
9	TOTAL Facility Related				$37,669.35		$ 7,679,852	$ 6,029,696			$ 405,025	9
	B. Non-Facility Related*											
10												10
11												11
12								Interest Income			(25,267)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (25,267)	14
15	TOTALS (line 9+line14)						$ 7,679,852	$ 6,029,696			$ 379,758	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 30,912 Line # 36

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

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

Facility Name: Franklin Grove Living & Reha
IDPH License ID Number: 0051599
Fiscal Year End: 12/31/2016

Schedule 9A

IX. Interest Expense and Real Estate Tax Expense

	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	
	Working Capital											
6	Franklin Grove Associates	X		Working Capital	Varies	12/1/13	1,458,598	1,115,334	12/1/43	0.0650	84,307	6
7	MB Financial Bank		X	Working Capital	Interest Only	2/10/16	750,000	0	2/10/17	0.0425	8,653	7
8												8
9	TOTAL Facility Related				$0.00		$ 2,208,598	$ 1,115,334			$ 92,961	9

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 **Report Period Beginning:** 01/01/2016 **Ending:** 12/31/2016

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 44,300	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.)	2015	$ 42,909	2
3. Under or (over) accrual (line 2 minus line 1).		$ (1,391)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 44,200	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.)**	Alloc. Fr. Mgmt Co.	$ 4,138 2,518	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.		$ 49,466	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	40,660	8
	2012	41,070	9
	2013	41,558	10
	2014	43,023	11
	2015	42,909	12

2016 Tax accrual= 42,909 * 1.03 = 44,195
Will use 44,200

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	$	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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

FACILITY IDPH LICENSE NUMBER 0051599

CONTACT PERSON REGARDING THIS REPORT Moshe Herman

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

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	06-03-36-351-07	Long Term Care Property	$ 42,908.54	$ 42,908.54
2.	10-28-412-049-0000	SW Financial Services Co. Allocation	$ 40,533.35	$ 2,518.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 83,441.89	$ 45,426.54

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [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: N/A 2. Number of Years Over Which it is Being Amortized: N/A

3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care		1991	$ 36,205	1
2					2
3	TOTALS			$ 36,205	3

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	121		1991		$ 1,334,101	$	31.5	$ 42,352	$ 42,352	$ 1,079,983	4
5	11			2016	Detail of costs provided on Page 12D, Lines 3-25						5
6	Mgmt. Alloc		1995		26,894		39	768	768	16,640	6
7											7
8											8
	Improvement Type**										
9	Various			1991	6,392		20			6,392	9
10	Various			1992	29,415		20			29,415	10
11	Various			1993	47,511		20			47,511	11
12	Various			1994	17,652		20			17,652	12
13	Various			1995	10,809		20			10,809	13
14	Various			1997	55,791		20	2,454	2,454	55,791	14
15	Various			1998	87,964		20	4,398	4,398	78,523	15
16	Various			1999	24,113		20	1,206	1,206	21,023	16
17	Retroaire Chassis			2000	2,321		20	116	116	1,856	17
18	Water Main Line			2001	3,294		20	165	165	2,596	18
19	Walk In Freezer			2001	8,947		20	447	447	6,894	19
20	Wiring To Kitchen			2001	12,250		20	613	613	9,651	20
21	Kitchen Labor			2001	3,163		20	158	158	2,397	21
22	Kitchen Labor			2001	1,532		20	77	77	1,164	22
23	Carpeting			2002	16,211		5			16,211	23
24	Bathroom and Tub			2002	3,700		10			3,700	24
25	Bath			2002	7,972		10			7,972	25
26	Glass Blocks			2002	1,649		10			1,649	26
27	Voice Alarm			2003	948		20	47	47	709	27
28	Code Alert			2003	3,887		20	194	194	2,783	28
29	Magnetic Door Holders			2003	1,652		20	83	83	1,241	29
30	Air Conditioners			2003	4,244		20	212	212	3,181	30
31	Tub & Lift			2003	8,738		20	437	437	6,699	31
32	3 Air Conditioners			2003	478		20	24	24	359	32
33	Boiler Repair			2003	1,683		20	84	84	1,170	33
34	Shower - Glass, Bars			2003	550		20	28	28	386	34
35	Carpet			2003	599		20	30	30	397	35
36	Gutters & Down Spouts			2003	10,759		20	538		7,353	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Aluminum Soffit	2003	$ 1,864	$	20	$ 93	$ 93	$ 1,258	37
38	Painting (24 Rooms)	2004	5,520		20	276	276	3,450	38
39	Nurses station	2004	18,750		20	938	938	11,722	39
40	Dining Area	2004	2,400		20	120	120	1,500	40
41	New Windows	2004	6,335		20	317	317	3,961	41
42	Bathroom Plumbing and Electrical	2004	12,600		20	630	630	7,875	42
43	Kitchen and Dining Room	2004	16,369		20	818	818	10,227	43
44	Remodel Shower and Flooring	2004	10,595		20	530	530	6,624	44
45	Display Case - Nurses Station	2004	3,800		20	190	190	2,375	45
46	Dining Room Windows	2004	9,614		20	481	481	6,011	46
47	Glass Block Shower Windows	2004	1,427		20	71	71	890	47
48	Remodel Glass and Shower	2004	3,100		20	155	155	1,938	48
49	Carpet	2004	2,660		20	133	133	1,663	49
50	Windows	2005	34,060		20	1,703	1,703	19,585	50
51	Remodel Wall	2005	6,518		20	326	326	3,749	51
52	Outside Soffit	2005	6,268		20	313	313	3,602	52
53	Install Valves	2005	4,500		20	225	225	2,588	53
54	Tiles and Flooring	2006	15,604		20	780	780	8,191	54
55	Exterior and Resident Doors	2006	21,725		20	1,086	1,086	11,404	55
56	Kick Plates	2006	5,533		20	277	277	2,907	56
57	Windows	2006	58,240		20	2,912	2,912	30,576	57
58	Siding	2006	2,080		20	104	104	1,092	58
59	Paving	2006	7,517		20	376	376	3,947	59
60	Wallpaper	2006	3,078		20	154	154	1,617	60
61	Air Conditioners	2006	20,183		20	1,009	1,009	10,595	61
62	Water Heater	2006	9,984		20	499	499	5,240	62
63									63
64	Glue Down Carpet	2007	3,036		20	152	152	1,444	64
65									65
66	New Doors	2008	41,645		20	2,082	2,082	17,699	66
67	Wiring-Kitchen Ansul System to Fire Alarm	2008	5,571		20	279	279	2,368	67
68	Lighting Insulation	2008	12,804		20	640	640	5,442	68
69	New Ceiling-Laundry	2008	3,755		20	188	188	1,596	69
70	TOTAL (lines 4 thru 69)		$ 2,092,354	$ -		$ 72,288	$ 71,750	$ 1,635,243	70

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,092,354	$		$ 72,288	$ 72,288	$ 1,635,243	1
2	South Porch Remodel	2008	4,175		20	209	209	1,775	2
3	Wallpaper & Installation	2008	8,467		20	423	423	3,598	3
4	Steel studs & drywall on outside walls, retrim windows, and	2008	101,179		20	5,059	5,059	43,001	4
5	extend electrical boxes in 36 rooms								5
6	Gas Water heater	2008	4,399		20	220	220	1,870	6
7	Painting	2008	9,395		20	470	470	3,993	7
8	Replace Boiler Sections	2008	12,164		20	608	608	5,170	8
9	Vinyl Flooring	2008	83,058		20	4,153	4,153	35,300	9
10	Landscaping	2008	14,896		15	993	993	8,441	10
11	New Sprinkler System	2009	155,270		20	7,764	7,764	58,230	11
12	New Water Line for Sprinkler System	2009	14,936		20	747	747	5,602	12
13	Fire Alarm Interface-Sprinkler System	2009	3,000		20	150	150	1,125	13
14	Laminate Flooring	2009	2,946		20	147	147	1,103	14
15	Repave parking lots	2010	36,093		20	1,805	1,805	11,730	15
16	Replace concrete for front sidewalk	2010	4,653		20	233	233	1,512	16
17	Water heater	2010	8,047		20	402	402	2,613	17
18	Remodel Kitchen: Install Wall Cabinets, Flooring,	2011	25,348		20	1,267	1,267	6,969	18
19	- Countertops, Backsplash & Drywalls								19
20	Remodel Laundry Room: Install Wall Panels, Plumbing,	2011	11,100		20	555	555	3,053	20
21	- Tiles/Flooring, Shelving and Cabinets								21
22	Dining Room Floor	2011	9,658		20	483	483	2,656	22
23	Carpet & Installation	2011	3,705		20	185	185	1,018	23
24	Front Entrance Soffit	2011	2,100		20	105	105	578	24
25	Parking lot Seal coating	2011	8,400		20	560	560	2,893	25
26									26
27	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	6,865	250	20	343	93	1,658	27
28	Drywall Rooms & Ceilings (Rooms: 409, 501, 502, 504, 505 & 515)	2012	3,433	125	20	172	47	717	28
29	Hot Water Tank: Boiler Room off the 100 Hall	2012	7,914	288	20	396	108	1,947	29
30	FGA: Repave Driveway	2012	10,000		15	667	667	3,000	30
31									31
32	Grab Bars in Bathrooms	2013	2,589	94	10	259	165	906	32
33	2 PTAC Units	2013	2,508		10	251	251	878	33
34	TOTAL (lines 1 thru 33)		$ 2,648,652	$ 757		$ 100,912	$ 100,155	$ 1,846,577	34

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,648,652	$		$ 100,912	$ 100,912	$ 1,846,577	1
2	Water Heater - services 400 & 500 Hall	2014	3,250		15	217	217	542	2
3	Telephone System Upgrade - Throughout Entire Facility	2014	15,316		10	1,532	1,532	3,830	3
4									4
5	Storm Drain and Drainage	2015	13,209		20	660	660	990	5
6	Installing new cabling for 6 rooms	2015	4,054		20	203	203	304	6
7	Installing surveillance camera system throughout the building	2015	27,195		5	5,439	5,439	8,158	7
8	Seal Coating parking lot for the entire parking	2015	4,420		20	221	221	332	8
9	Installing soft water system throughout the building	2015	3,482		5	696	696	1,044	9
10									10
11	RPZ connection - 400& 500 Hall	2015	4,266		20	213	213	320	11
12	Replace Roof of nc storage - garage outside/kitchen	2015	2,740		10	274	274	411	12
13	Install Insulation above resident rooms 19,420sq	2015	14,245		15	950	950	1,425	13
14	- 100, 200 & 300 halls								14
15	Side Entry Whirlpool Tub - New Spa 400 & 500 wing	2015	8,045		10	805	805	1,207	15
16									16
17	Generator 125k - RC outside & New dinning room	2016	97,479		20	2,437	2,437	2,437	17
18	Spinkler head relocating - remodel - rooms 400	2016	4,874		20	122	122	122	18
19	Landscaping - bushes, lawn, and flowers - around new therapy	2016	40,667	21,351	15	1,356	(19,995)	1,356	19
20	and new patio								20
21	Drop Ceiling Replacement -rooms 401, 402, 403, 404, 406 & 502	2016	12,775		20	319	319	319	21
22	Fire Alarm & Nurse Call System (2 hall lights, 2 horn strobes		2,651	60	20	66	6	66	22
23	in dining room, nurse call annuncaiator to new area)	2016							23
24	Installation of Code Alert Door Alarm System- Therapy Door	2016	10,545		5	1,055	1,055	1,055	24
25	Sealcoat	2016	4,200		15	140	140	140	25
26	Backup lines, valve, install tub - Spa in New addition	2016	3,407		20	85	85	85	26
27	Door/Fire/Nurse Call Alarm System Repairs	2016	4,160		20	104	104	104	27
28	15 PTAC units - 400-500 Wing	2016	8,461		5	846	846	846	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,938,093	$ 21,411		$ 118,653	$ 97,242	$ 1,871,669	34

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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		$ 2,938,093	$ 21,411		$ 118,653	$ 97,242	$ 1,871,669	1
2									2
3	Construction Draws 1 though 10:	2016	30,000		20	750	750	750	3
4	Site Improvements- Lighting	2016	24,000		20	600	600	600	4
5	New Outdoor Patio(s)	2016	477,756		20	11,944	11,944	11,944	5
6	New P.T. Addition	2016	5,000		20	125	125	125	6
7	Office/admin. Room	2016	9,520		20	238	238	238	7
8	New Servery	2016	329,931		20	8,248	8,248	8,248	8
9	New Dining/Office Addition	2016	52,000		20	1,300	1,300	1,300	9
10	New Bistro Area & Reading Lounge	2016	38,000		20	950	950	950	10
11	Lounge Area(s) Conversion	2016	6,400		20	160	160	160	11
12	Clean Utility Room	2016	10,290		20	257	257	257	12
13	Beauty Shop Relocation	2016	32,355		20	809	809	809	13
14	Spa Room Renovation & Expansion	2016	49,800		20	1,245	1,245	1,245	14
15	SNF Portion Entry Renovation	2016	545,025		20	13,626	13,626	13,626	15
16	6 Bed Addition- Option	2016	10,000		20	250	250	250	16
17	Electrical upgrades to emergency power	2016							17
18	Insulation	2016	14,245		20	356	356	356	18
19	Water Service Increase & Misc	2016	11,312		20	283	283	283	19
20	2401 Inc Corp - architects - architect fees	2016	70,190		20	1,755	1,755	1,755	20
21	KDI Design Inc - architect fees	2016	9,450		20	236	236	236	21
22	(Draw #1 - $97,449, Draw #2 - $113,670, Draw #3 - $121,400,								22
23	Draw #4 - $161,231, Draw #5 - $198,606, Draw #6 - $209,899,								23
24	Draw #7 - $293,567, Draw #8 - $204,538, Draw #9 - $119,709								24
25	Draw #10 - $100,009)								25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,663,368	$ 21,411		$ 161,785	$ 140,374	$ 1,914,801	34

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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		$ 4,663,368	$ 21,411		$ 161,785	$ 140,374	$ 1,914,801	1
2									2
3	Allocated from SW Financial Services Co. - Leasehold Improveme	1995	3,010					3,010	3
4	Allocated from SW Financial Services Co. - Leasehold Improveme	1996	501			9	9	500	4
5	Allocated from SW Financial Services Co. - Leasehold Improveme	1997	581					581	5
6	Allocated from SW Financial Services Co. - Leasehold Improveme	1998	497			25	25	466	6
7	Allocated from SW Financial Services Co. - Leasehold Improveme	1999	1,379			69	69	1,178	7
8	Allocated from SW Financial Services Co. - Leasehold Improveme	2005	2,854			143	143	1,641	8
9	Allocated from SW Financial Services Co. - Leasehold Improveme	2007	1,616			81	81	767	9
10	Allocated from SW Financial Services Co. - Leasehold Improveme	2009	3,373			169	169	1,265	10
11	Allocated from SW Financial Services Co. - Leasehold Improveme	2013	1,801			90	90	315	11
12	Allocated from SW Financial Services Co. - Leasehold Improveme	2014	1,816			91	91	227	12
13	Allocated from SW Financial Services Co. - Leasehold Improveme	2015	373			25	25	37	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)		$ 4,681,169	$ 21,411		$ 162,487	$ 141,076	$ 1,924,788	34

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	$ 330,915	$ 3,535	$ 16,935	$ 13,400		$ 195,498	71
72	Current Year Purchases	139,614	41,649	7,376	(34,273)	5-10	7,376	72
73	Fully Depreciated Assets	519,222			-		519,222	73
74	Allocation from Management Co.	8,839		158	158		7,579	74
75	TOTALS	$ 998,590	$ 45,184	$ 24,469	$ (20,715)		$ 729,675	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2002 Ford E450 Passenger Bus	2012	$ 20,328	$ 2,341	$ 4,066	$ 1,725	5	$ 16,940	76
77	Facility	2002 Ford E450 Passenger Bus &	2013	6,688	385	669	284	10	2,397	77
78	Facility	2011 Chevy Van	2013	16,904	2,434	1,690	(744)	10	3,380	78
79	Allocation from Management	2010 Infiniti	2010	4,778			-	5	4,778	79
80	TOTALS			$ 48,698	$ 5,160	$ 6,424	$ 1,264		$ 27,495	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 5,764,662	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 71,755	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 193,380	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 121,625	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,681,958	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2017	$
13.	/2018	$
14.	/2019	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 450 Description: Medical Supplies - $450
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Management Co.		$	$ 796	17
18					18
19					19
20					20
21	TOTAL		$	$ 796	21

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

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

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

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

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L39, C3	hrs	$	3,055	$ 219,976	$	3,055	$ 219,976	1
2	Licensed Speech and Language Development Therapist	L39, C3	hrs		1,944	93,334		1,944	93,334	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39, C3	hrs		3,301	211,252		3,301	211,252	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				98,099		98,099	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Oxygen	L39,C2					115		115	12
13	Other (specify):									13
14	TOTAL			$	8,300	$ 524,562	$ 98,214	8,300	$ 622,776	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Franklin Grove Living & Reha **#** 0051599 **Report Period Beginning:** 01/01/2016 **Ending:** 12/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016 **(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	$ 400	$ 400	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 2,756)	1,266,437	1,266,437	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	48,324	92,989	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	643,451	915,324	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,958,612	$ 2,275,150	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		36,205	13
14	Buildings, at Historical Cost		1,360,995	14
15	Leasehold Improvements, at Historical Cost	72,519	3,320,174	15
16	Equipment, at Historical Cost	203,542	1,047,288	16
17	Accumulated Depreciation (book methods)	(187,471)	(2,681,958)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe See Schedule 17A	1,069,638	1,191,196	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,158,228	$ 4,273,900	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,116,840	$ 6,549,050	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 208,013	$ 136,424	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	105,968	105,968	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,721	9,721	31
32	Accrued Real Estate Taxes(Sch.IX-B)		44,200	32
33	Accrued Interest Payable	25,003	42,210	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	314,515	791,635	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 663,220	$ 1,130,158	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,315,334	6,029,696	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,315,334	$ 6,029,696	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,978,554	$ 7,159,854	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,138,286	$ (610,804)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,116,840	$ 6,549,050	48

***(See instructions.)**

Facility Name: **Franklin Grove Living & Reha**
IDPH License ID Number: **0051599**
Fiscal Year End: **12/31/2016**

Schedule 17A

XV. Balance Sheet
Line 9 Current Assets Other (specify):

	Description	Operating	After Consolidation
2073	Due From State - Interest	121,970	121,970
2900	Escrow - Replacement Reserve	-	185,074
2902	Escrow - Repairs	-	29,222
2903	Escrow - Insurance	-	33,900
2904	Escrow - Re Taxes	-	22,963
2905	Excrow - Mip	-	714
3015	Employee Payroll Advance	947	947
3025	Rent Receivable - F	-	-
3029	Reimbursement Due	13	13
3030	Short Term Loan Exchange	68,122	68,122
4051	Due From Florissant Properties	-	-
7680	Due To Public Aid	13,655	13,655
8811	Due To/from Property	438,744	438,744
	Total - Line 9	**643,451**	**915,324**

XV. Balance Sheet
Line 22 Long-Term Assets Other (specify):

	Description	Operating	After Consolidation
3000	Investment In Sfo	-	-
3040	Loan Costs	-	-
3041	Accum Amort-loan Costs	-	-
5050	CIP	-	-
6040	Intangible Asset - Goodwill	1,458,598	1,468,000
6041	Accum. Amort. - Goodwill	(388,960)	(388,960)
6042	Goodwill	-	-
6043	Accum Amort - Goodwill	-	-
6044	Mortgage Costs	-	125,004
6045	Accum Amort - Mortgage Costs	-	(12,848)
	Total - Line 22	**1,069,638**	**1,191,196**

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

	Description	Operating	After Consolidation
7055	Insurance Premiums Payable	34,443	34,443
7145	Acc. Retirement (from P/R)	(210)	(210)
7310	Accrued Expenses	275,049	275,049
7500	Option Deposit	-	-
7610	Short Term Loan Exchange	-	-
8810	Due From Franklin Grove Inc.	-	438,744
8812	Due To/from Franklin Gr Ass	5,233	43,609
	Total - Line 36	**314,515**	**791,635**

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,118,836	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,118,836	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	21,085	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	(1,635)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **ROUNDING**		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 19,450	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)**	$ 1,138,286	24 *

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

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 6,051,428	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,051,428	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	216,898	6
7	Oxygen	12,855	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 229,753	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	10	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,555	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,565	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	24,973	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 24,973	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a	**Medicaid Income Adjustments**	7,031	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 7,031	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,314,750	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,178,439	31
32	Health Care	2,092,790	32
33	General Administration	1,172,058	33
	B. Capital Expense		
34	Ownership	893,552	34
	C. Ancillary Expense		
35	Special Cost Centers	722,291	35
36	Provider Participation Fee	234,535	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,293,665	40
41	**Income before Income Taxes (line 30 minus line 40)****	21,085	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 21,085	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,877,056	44
45	Private Pay - Net Inpatient Revenue	2,436,782	45
46	Medicare - Net Inpatient Revenue	1,730,734	46
47	Other-(specify) **Hospice**	6,856	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,051,428	49

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

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

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

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

^ - This entity is a cash basis taxpayer

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	1,760	1,800	$ 57,112	$ 31.73	1
2	Assistant Director of Nursing	2,000	2,080	63,613	30.58	2
3	Registered Nurses	4,885	5,083	136,978	26.95	3
4	Licensed Practical Nurses	25,946	27,580	687,218	24.92	4
5	CNAs & Orderlies	70,275	71,735	872,143	12.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,206	7,744	89,602	11.57	10
11	Social Service Workers	3,962	4,015	83,268	20.74	11
12	Dietician					12
13	Food Service Supervisor	1,731	1,747	25,302	14.48	13
14	Head Cook					14
15	Cook Helpers/Assistants	24,649	25,510	225,455	8.84	15
16	Dishwashers					16
17	Maintenance Workers	7,524	7,766	139,685	17.99	17
18	Housekeepers	19,278	20,256	189,851	9.37	18
19	Laundry	9,249	9,759	87,296	8.95	19
20	Administrator	2,880	2,880	111,951	38.87	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,189	7,718	168,315	21.81	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	188,534	195,671	$ 2,937,789 *	$ 15.01	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 8,311	L1, C3	35
36	Medical Director	Monthly	13,300	L9, C3	36
37	Medical Records Consultant	Monthly	3,000	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,038	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 32,649		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	117	4,089	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	117	$ 4,089		53

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Jessica Rogers	Administrator	0	$ 75,060
Dana Payton	Administrator	0	36,891
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 111,951

B. Administrative - Other

Description	Amount
SW Financial Services Co. Fees (Eliminated on Sch. V, Col. 7)	$ 75,054
Moshe Herman / Momentum Healthcare, LLC	149,250
(Eliminated on Sch. V. Col 7.)	
TOTAL (agree to Schedule V, line 17, col. 3)	$ 224,304
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Cooper & Lyons	Legal	$ 1,147
Duane Morris LLP	Legal	50,846
Field & Goldberg	Legal	958
MPRO	Legal	4,503
Polsinelli PC	Legal	424
Skidelsky & Associates	Legal	4,138
RSM US LLP	Accounting	22,745
HK Payroll Services	Accounting	5,555
FLS Group, LLC	Accounting	7,570
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 97,886

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 106,308
Unemployment Compensation Insurance	19,970
FICA Taxes	222,553
Employee Health Insurance	77,190
Employee Meals	6,082
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	15,331
Holiday Expense	283
Life Insurance	3,721
TOTAL (agree to Schedule V, line 22, col.8)	$ 451,438

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 202
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 407)	4,887
Patient Background Checks	
Illinois Council on Long Term Care	12,415
Miscellaneous Dues & Permits	1,859
Miscellaneous Inspections & Licenses	925
Allocated from Management Co. & RE	75
Less: Lobbying & Chamber Fees	(4,939)
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,424

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,486
Allocated from Management Co.	165
Less: Out of Period Expenses	(600)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 6,051

* Attach copy of IMRF notifications

**See instructions.

Facility Name: **Franklin Grove Living & Reha**
IDPH License ID Number: **0051599**
Fiscal Year End: **12/31/2016**

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
From Page 21 Section C		97,886
	Total (agree to Schedule V, line 19, column 3)	97,886
Allocated from Management Company	Legal Fees	3
Allocated from Management Company	Professional Services	816
Reclass Real Estate Tax Assesment		(4,138)
	Total (agree to Schedule V, line 19, column 8)	94,567

Facility Name & ID Number Franklin Grove Living & Reha # 0051599 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Council on Long term Care-$12,415**

(3) Did the nursing home make political contributions or payments to a politica
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? **6 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **11,866** 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 fo
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 Departmen
during this cost report period. $ **234,535**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **6,082** 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 fo
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out
out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility?
See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees