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.

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

I. IDPH License ID Number: 0053876

Facility Name: The Grove of Evanston L & R

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: 7/1/2010

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: Steven N. Lavenda **Telephone Number:** (847) 282-6300
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 01/01/16 to 12/31/16 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)
** Subject to the attached Accountants Consulting Report*
(Print Name and Title)
(Firm Name & Address) Marcum, LLP, 111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	3,332	405	11,831	15,568	8
9	SNF/PED					9
10	ICF	18,163	1,436		19,599	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,495	1,841	11,831	35,167	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.49%

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 07/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/2010 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 10,082

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

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	341,043	24,462		365,505		365,505		365,505			1
2	Food Purchase		221,882		221,882		221,882	(14,517)	207,365			2
3	Housekeeping	144,590	31,756	482	176,828		176,828	87	176,915			3
4	Laundry		48,535	80,469	129,004		129,004		129,004			4
5	Heat and Other Utilities			137,065	137,065		137,065	(16,405)	120,660			5
6	Maintenance	57,866	4,195	104,231	166,292		166,292	52,454	218,746			6
7	Other (specify):*											7
8	TOTAL General Services	543,499	330,830	322,247	1,196,576		1,196,576	21,619	1,218,195			8
	B. Health Care and Programs											
9	Medical Director			69,854	69,854		69,854		69,854			9
10	Nursing and Medical Records	2,501,797	34,816	129,943	2,666,556		2,666,556	25,155	2,691,711			10
10a	Therapy	120,760	1,492	400	122,652		122,652	(25,374)	97,278			10a
11	Activities	104,916	7,581		112,497		112,497		112,497			11
12	Social Services	104,615		3,112	107,727		107,727	86,235	193,962			12
13	CNA Training											13
14	Program Transportation			64,104	64,104		64,104	5	64,109			14
15	Other (specify):*							9,327	9,327			15
16	TOTAL Health Care and Programs	2,832,088	43,889	267,413	3,143,390		3,143,390	95,347	3,238,737			16
	C. General Administration											
17	Administrative	127,062		5,570	132,632		132,632	93,864	226,496			17
18	Directors Fees											18
19	Professional Services			91,104	91,104	(555)	90,549	7,145	97,694			19
20	Dues, Fees, Subscriptions & Promotions			46,274	46,274		46,274	(11,960)	34,314			20
21	Clerical & General Office Expenses	144,698	2,323	485,524	632,545		632,545	(225,231)	407,314			21
22	Employee Benefits & Payroll Taxes			628,366	628,366		628,366		628,366			22
23	Inservice Training & Education			23,492	23,492		23,492		23,492			23
24	Travel and Seminar			8,174	8,174		8,174	1,706	9,880			24
25	Other Admin. Staff Transportation			1,815	1,815		1,815		1,815			25
26	Insurance-Prop.Liab.Malpractice			166,512	166,512		166,512	3,557	170,069			26
27	Other (specify):*							38,404	38,404			27
28	TOTAL General Administration	271,760	2,323	1,456,831	1,730,914	(555)	1,730,359	(92,515)	1,637,844			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,647,347	377,042	2,046,491	6,070,880	(555)	6,070,325	24,451	6,094,776			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 The Grove of Evanston L & R #0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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							378,083	378,083			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			32,703	32,703		32,703	1,021,619	1,054,322			32
33	Real Estate Taxes			338,400	338,400	555	338,955	1,350	340,306			33
34	Rent-Facility & Grounds			2,333,055	2,333,055		2,333,055	(2,332,936)	119			34
35	Rent-Equipment & Vehicles			4,147	4,147		4,147	46	4,193			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,708,305	2,708,305	555	2,708,860	(931,838)	1,777,022			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		519,821	1,416,247	1,936,068		1,936,068		1,936,068			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			221,769	221,769		221,769		221,769			42
43	Other (specify):*			596,288	596,288		596,288	(596,288)	(0)			43
44	**TOTAL Special Cost Centers**		519,821	2,234,304	2,754,125		2,754,125	(596,288)	2,157,837			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,647,347	896,863	6,989,100	11,533,310		11,533,310	(1,503,674)	10,029,636			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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	(18,112)	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	266,010	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(14,953)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(116)	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	(9,750)	21		18
19	Entertainment	(4,510)	21		19
20	Contributions	(1,257)	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	(241,624)	21		24
25	Fund Raising, Advertising and Promotional	(8,519)	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	(1,439,242)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,472,073)		$	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)	(31,601)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (31,601)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,503,674)		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

The Grove of Evanston L & R

ID# 0053876

Report Period Beginning: 01/01/16

Ending: 12/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Additional R&M	$ 37,305	06	1
2	Patient Personal Items	(10,932)	10	2
3	Direct Mail	(240)	20	3
4	Marketing	(15,801)	43	4
5	Bank Charges	(3,023)	21	5
6	Sequestration	(104,689)	21	6
7	Therapy Discounts	(25,374)	10A	7
8	Pharmacy Discounts	(5,553)	10	8
9	Non-Allowable Legal	(11,569)	19	9
10	Building Co - Title Fees	(3,877)	20	10
11	Building Co - Loan Fees	(54,214)	26	11
12	Building Co - Accounting	(23,332)	19	12
13	Building Co - Legal	(11,322)	19	13
14	Building Co - Late Fees	(566)	21	14
15	Building Co - Tax Extension Fee	(3,100)	19	15
16	Building Co - Replacement Tax	(12,236)	21	16
17	Building Co - Management Fees	(606,389)	21	17
18	PAC Dues	(3,593)	20	18
19	Annual Report	(250)	20	19
20	Non-Allowable Expense	(580,487)	43	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**	(1,439,242)		49

The Grove of Evanston L & R

ID# 0053876

Report Period Beginning: 01/01/16

Ending: 12/31/16

	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	Total			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	(15,069)		121		431							(14,517)	2
3	Housekeeping			87									87	3
4	Laundry													4
5	Heat and Other Utilities	(18,112)		379			1,328						(16,405)	5
6	Maintenance	37,305		5,035		8,626	1,487						52,454	6
7	Other (specify):*													7
8	**TOTAL General Services**	4,124		5,622		9,057	2,815						21,619	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(16,485)				41,640							25,155	10
10a	Therapy	(25,374)											(25,374)	10a
11	Activities													11
12	Social Services					86,235							86,235	12
13	CNA Training													13
14	Program Transportation					5							5	14
15	Other (specify):*					9,327							9,327	15
16	**TOTAL Health Care and Programs**	(41,859)				137,206							95,347	16
	C. General Administration													
17	Administrative			7,826		86,038							93,864	17
18	Directors Fees													18
19	Professional Services	(49,323)	37,754	16,791	52	1,271	601						7,145	19
20	Fees, Subscriptions & Promotions	(17,736)	3,877	1,543		355	2						(11,960)	20
21	Clerical & General Office Expenses	(982,786)	619,191	137,058		1,287	19						(225,231)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,025		681							1,706	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice	(54,214)	54,214	884		2,406	267						3,557	26
27	Other (specify):*			29,649		8,755							38,404	27
28	**TOTAL General Administration**	(1,104,060)	715,036	194,776	52	100,793	889						(92,515)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(1,141,795)	715,036	200,398	52	247,057	3,704						24,451	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Grove of Evanston L & R # 0053876 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	266,010	110,268	407	1,398								378,083	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		1,018,131	7	506		2,975						1,021,619	32
33	Real Estate Taxes			719			632						1,350	33
34	Rent-Facility & Grounds		(2,333,010)	38,094		29	(38,049)						(2,332,936)	34
35	Rent-Equipment & Vehicles			46									46	35
36	Other (specify):*													36
37	TOTAL Ownership	266,010	(1,204,611)	39,273	1,904	29	(34,442)						(931,838)	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													42
43	Other (specify):*	(596,288)											(596,288)	43
44	TOTAL Special Cost Centers	(596,288)											(596,288)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,472,073)	(489,575)	239,670	1,956	247,086	(30,738)						(1,503,674)	45

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 Page 6-Supplemental		See Page 6-Supplemental		See Page 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	$ 2,333,010	Grove of Evanston Realty	100.00%	$	$ (2,333,010)	1
2	V	20	Title Fees		Grove of Evanston Realty	100.00%	3,877	3,877	2
3	V	32	Interest		Grove of Evanston Realty	100.00%	1,018,131	1,018,131	3
4	V	21	Management Fee		Grove of Evanston Realty	100.00%	606,389	606,389	4
5	V	26	Loan Fees		Grove of Evanston Realty	100.00%	54,214	54,214	5
6	V	19	Accounting		Grove of Evanston Realty	100.00%	23,332	23,332	6
7	V	19	Legal		Grove of Evanston Realty	100.00%	11,322	11,322	7
8	V	21	Late Fee		Grove of Evanston Realty	100.00%	566	566	8
9	V	19	Tax Extension Fee		Grove of Evanston Realty	100.00%	3,100	3,100	9
10	V	21	Replacement Tax		Grove of Evanston Realty	100.00%	12,236	12,236	10
11	V	30	Depreciation		Grove of Evanston Realty	100.00%	110,268	110,268	11
12	V								12
13	V								13
14	Total			$ 2,333,010			$ 1,843,435	$ * (489,575)	14

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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%	$ 121	$ 121	15
16	V	3	HOUSEKEEPING SUPPLIES		Legacy Healthcare Financial Services	100.00%	87	87	16
17	V	5	UTILITIES		Legacy Healthcare Financial Services	100.00%	379	379	17
18	V	6	GROUNDS & MAINTENANCE		Legacy Healthcare Financial Services	100.00%	3,785	3,785	18
19	V	6	MAINTENANCE SALARY		Legacy Healthcare Financial Services	100.00%	1,250	1,250	19
20	V	17	CFO SALARY		Legacy Healthcare Financial Services	100.00%	7,826	7,826	20
21	V	19	PROFESSIONAL FEES		Legacy Healthcare Financial Services	100.00%	17,791	17,791	21
22	V	20	FEES, SUBSCRIPTIONS		Legacy Healthcare Financial Services	100.00%	1,543	1,543	22
23	V	21	CLERICAL & GENERAL WAGES		Legacy Healthcare Financial Services	100.00%	118,700	118,700	23
24	V	21	CLERICAL & GENERAL OTHER COSTS		Legacy Healthcare Financial Services	100.00%	18,358	18,358	24
25	V	24	SEMINARS		Legacy Healthcare Financial Services	100.00%	1,025	1,025	25
26	V	26	INSURANCE		Legacy Healthcare Financial Services	100.00%	884	884	26
27	V	27	EMP. BEN.-GEN. ADMIN.		Legacy Healthcare Financial Services	100.00%	29,649	29,649	27
28	V	30	DEPRECIATION		Legacy Healthcare Financial Services	100.00%	407	407	28
29	V	32	INTEREST		Legacy Healthcare Financial Services	100.00%	7	7	29
30	V	33	REAL ESTATE TAXES		Legacy Healthcare Financial Services	100.00%	719	719	30
31	V	34	RENT		Legacy Healthcare Financial Services	100.00%	38,049	38,049	31
32	V	34	STORAGE		Legacy Healthcare Financial Services	100.00%	45	45	32
33	V	35	EQUIPMENT RENTAL		Legacy Healthcare Financial Services	100.00%	46	46	33
34	V								34
35	V	17	MANAGEMENT FEES	5,570	Legacy Healthcare Financial Services	100.00%		(5,570)	35
36	V	19	BOOKKEEPING FEES	1,000	Legacy Healthcare Financial Services	100.00%		(1,000)	36
37	V	17	MANAGEMENT FEES - YAIR ZUCKERMAN		Legacy Healthcare Financial Services	100.00%	5,570	5,570	37
38	V								38
39	Total			$ 6,570			$ 246,240	$ * 239,670	39

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PROFESSIONAL FEES	$	Legacy Real Properties	100.00%	$ 52	$ 52	15
16	V	30	DEPRECIATION		Legacy Real Properties	100.00%	1,398	1,398	16
17	V	32	INTEREST EXPENSE		Legacy Real Properties	100.00%	506	506	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			$			$ 1,956	$ * 1,956	39

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$	Progressive Healthcare Consulting	100.00%	$ 431	$ 431	15
16	V	6	MAINTENANCE SALARY		Progressive Healthcare Consulting	100.00%	8,330	8,330	16
17	V	6	BUILDING MAINTENANCE AND R&M		Progressive Healthcare Consulting	100.00%	296	296	17
18	V	10	MEDICAL AND NURSING SUPPLIES		Progressive Healthcare Consulting	100.00%	115	115	18
19	V	10	NURSING SALARIES		Progressive Healthcare Consulting	100.00%	82,878	82,878	19
20	V	12	ACTIVITIES PROGRAM		Progressive Healthcare Consulting	100.00%	104	104	20
21	V	12	CLERGY SALARY		Progressive Healthcare Consulting	100.00%	1,504	1,504	21
22	V	12	ADMISSIONS SALARY		Progressive Healthcare Consulting	100.00%	84,627	84,627	22
23	V	14	PATIENT TRANSPORTATION		Progressive Healthcare Consulting	100.00%	5	5	23
24	V	15	EMP. BEN.-NURSING		Progressive Healthcare Consulting	100.00%	12,408	12,408	24
25	V	17	ADMIN SALARY- NON OWNER		Progressive Healthcare Consulting	100.00%	87,060	87,060	25
26	V	19	PROFESSIONAL FEES		Progressive Healthcare Consulting	100.00%	1,271	1,271	26
27	V	20	FEES, SUBSCRIPTIONS		Progressive Healthcare Consulting	100.00%	355	355	27
28	V	21	CLERICAL & GENERAL		Progressive Healthcare Consulting	100.00%	1,287	1,287	28
29	V	24	SEMINARS		Progressive Healthcare Consulting	100.00%	681	681	29
30	V	27	EMP. BEN.-NON-NURSING		Progressive Healthcare Consulting	100.00%	25,703	25,703	30
31	V	26	INSURANCE		Progressive Healthcare Consulting	100.00%	2,406	2,406	31
32	V	34	STORAGE RENTAL		Progressive Healthcare Consulting	100.00%	29	29	32
33	V								33
34	V	10	NURSING	41,353	Progressive Healthcare Consulting	100.00%		(41,353)	34
35	V	17	ADMINISTRATIVE	1,022	Progressive Healthcare Consulting	100.00%		(1,022)	35
36	V	15	PAYROLL TAXES - NURSING	3,081	Progressive Healthcare Consulting	100.00%		(3,081)	36
37	V	27	PAYROLL TAXES - NON-NURSING	16,948	Progressive Healthcare Consulting	100.00%		(16,948)	37
38	V								38
39	Total			$ 62,404			$ 309,490	$ * 247,086	39

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$	CF ST. LOUIS, LLC	100.00%	$ 1,328	$ 1,328	15
16	V	6	REPAIRS & MAINTENANCE		CF ST. LOUIS, LLC	100.00%	1,487	1,487	16
17	V	19	PROFESSIONAL FEES		CF ST. LOUIS, LLC	100.00%	601	601	17
18	V	20	DUES & SUBSCRIPTIONS		CF ST. LOUIS, LLC	100.00%	2	2	18
19	V	21	OFFICE EXPENSE		CF ST. LOUIS, LLC	100.00%	19	19	19
20	V	26	INSURANCE		CF ST. LOUIS, LLC	100.00%	267	267	20
21	V	32	INTEREST EXPENSE		CF ST. LOUIS, LLC	100.00%	2,975	2,975	21
22	V	33	REAL ESTATE TAXES		CF ST. LOUIS, LLC	100.00%	632	632	22
23	V								23
24	V	34	RENT	38,049	CF ST. LOUIS, LLC	100.00%		(38,049)	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			$ 38,049			$ 7,311	$ * (30,738)	39

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	YAIR ZUCKERMAN	0.90%	ASTORIA PLACE SKILLED NURSING FACILITY LLC	CHICAGO	GROVE OF EVANSTON REALTY		BUILDING CO	1
2	DINA ZUCKERMAN	0.10%	BETHANY TERRACE	MORTON GROVE	LEGACY REAL PROPERTIES	LINCOLNWOOD	BUILDING CO	2
3	10 PACK TENANT LLC	99.00%	CARLTON SKILLED NURSING FACILITY LLC	CHICAGO	LEGACY HC & FINANCIAL SER	LINCOLNWOOD	HOME OFFICE/BOOKKEEPI	3
4			CHALET SKILLED NURSING FACILITY LLC	CHICAGO	PROGRESSIVE HC	LINCOLNWOOD	NURSE CONSULTANT	4
5			ELMBROOK SKILLED NURSING FACILITY LLC	ELMHURST	ML GROUP DESIGN & DEV	SKOKIE	ASSET MANAGEMENT	5
6			GROVE OF FOX VALLEY	AURORA	REMED SERVICES LLC	LINCOLNWOOD	NURSING EQUIPMENT	6
7			LAGRANGE SKILLED NURSING FACILITY LLC	LAGRANGE PARK	AURORA SUPPORTIVE LIVING	AURORA	SUPPORTIVE LIVING	7
8			GROVE AT THE LAKE SKILLED NURSING FACILITY LLC	ZION	TERRACE GARDENS	MORTON GROVE	ASSISTED LIVING	8
9			LAKEFRONT SKILLED NURSING FACILITY LLC	CHICAGO	LINCOLNSHIRE ASSISTED LIVI	LINCOLNSHIRE	ASSISTED LIVING	9
10			LINCOLN PARK SKILLED NURSING FACILITY LLC	CHICAGO	CF ST. LOUIS LLC	SKOKIE	BUILDING CO	10
11			LINCOLNSHIRE LIVING & REHAB CENTER LLC	LINCOLNSHIRE				11
12			AVANTARA LONG GROVE	LONG GROVE				12
13			SKOKIE SKILLED NURSING FACILITY LLC	SKOKIE				13
14			NORTHBROOK SKILLED NURSING FACILITY LLC	NORTHBROOK				14
15			WARREN BARR NORTH SHORE	HIGHLAND PARK				15
16			AVANTARA PARK RIDGE	PARK RIDGE				16
17			PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				17
18			WARREN BARR SOUTH LOOP	CHICAGO				18
19			WARREN BARR LIVING AND REHAB	CHICAGO				19
20			CEDAR SKILLED NURSING FACILITY	CEDAR CITY, UT				20
21			ST. GEORGE SKILLED NURSING FACILITY	ST. GEORGE, UT				21
22			CLARK SKILLED NURSING FACILITY	CHICAGO				22
23			PARKER SKILLED NURSING FACILITY LLC	PARKER, CO				23
24			AZRIA MONTCLAIR	OMAHA, NE				24
25			AZRIA OLATHE	OLATHE, KS				25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Yair Zuckerman	Owner	Administrative	0.90%	See Attached	1.39	2.78%	5,570	$ Mgmt Fees	17-3	1
2											2
3											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	$		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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 683-2900

	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	1,629,488	29	$ 4,354	$	45,384	$ 121	1
2	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	1,629,488	29	3,107		45,384	87	2
3	5	UTILITIES	AVAIL. BED DAYS	1,629,488	29	13,622		45,384	379	3
4	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	1,629,488	29	135,883		45,384	3,785	4
5	6	MAINTENANCE SALARY	AVAIL. BED DAYS	1,629,488	29	44,897	44,897	45,384	1,250	5
6	17	CFO SALARY	AVAIL. BED DAYS	1,629,488	29	281,003	281,003	45,384	7,826	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,629,488	29	638,760		45,384	17,791	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	1,629,488	29	55,387		45,384	1,543	8
9	21	CLERICAL & GENERAL WAG	AVAIL. BED DAYS	1,629,488	29	4,261,866	4,261,866	45,384	118,700	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	1,629,488	29	659,124		45,384	18,358	10
11	24	SEMINARS	AVAIL. BED DAYS	1,629,488	29	36,800		45,384	1,025	11
12	26	INSURANCE	AVAIL. BED DAYS	1,629,488	29	31,752		45,384	884	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	1,629,488	29	1,064,526		45,384	29,649	13
14	30	DEPRECIATION	AVAIL. BED DAYS	1,629,488	29	14,600		45,384	407	14
15	32	INTEREST	AVAIL. BED DAYS	1,629,488	29	234		45,384	7	15
16	33	REAL ESTATE TAXES	AVAIL. BED DAYS	1,629,488	29	25,813		45,384	719	16
17	34	RENT	AVAIL. BED DAYS	1,629,488	29	1,366,146		45,384	38,049	17
18	34	STORAGE	AVAIL. BED DAYS	1,629,488	29	1,600		45,384	45	18
19	35	EQUIPMENT RENTAL	AVAIL. BED DAYS	1,629,488	29	1,654		45,384	46	19
20										20
21	17	MANAGEMENT FEES- Y. ZUC	AVG HOURS WKD	50	29	200,000		1.81	5,570	21
22										22
23										23
24										24
25	TOTALS					$ 8,841,129	$ 4,587,766		$ 246,241	25

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 683-2900

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,629,488	29	$ 1,852	$	45,384	$ 52	1
2	30	DEPRECIATION	AVAIL. BED DAYS	1,629,488	29	50,196		45,384	1,398	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	1,629,488	29	18,179		45,384	506	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					$ 70,227	$		$ 1,956	25

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 683-2900

	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	1,167,679	21	$ 11,123	$	45,260	$ 431	1
2	6	MAINTENANCE SALARY	AVAIL. BED DAYS	1,167,679	21	214,912	214,912	45,260	8,330	2
3	6	BUILDING MAINTENANCE AI	AVAIL. BED DAYS	1,167,679	21	7,646		45,260	296	3
4	10	MEDICAL AND NURSING SUP	AVAIL. BED DAYS	1,167,679	21	2,971		45,260	115	4
5	10	NURSING SALARIES	AVAIL. BED DAYS	1,167,679	21	2,138,189	2,138,189	45,260	82,878	5
6	12	ACTIVITIES PROGRAM	AVAIL. BED DAYS	1,167,679	21	2,679		45,260	104	6
7	12	CLERGY SALARY	AVAIL. BED DAYS	1,167,679	21	38,812	38,812	45,260	1,504	7
8	12	ADMISSIONS SALARY	AVAIL. BED DAYS	1,167,679	21	2,183,313	2,183,313	45,260	84,627	8
9	14	PATIENT TRANSPORTATION	AVAIL. BED DAYS	1,167,679	21	128		45,260	5	9
10	15	EMP. BEN.-NURSING	AVAIL. BED DAYS	1,167,679	21	320,111		45,260	12,408	10
11	17	ADMIN SALARY- NON OWNE	AVAIL. BED DAYS	1,167,679	21	2,246,090	2,246,090	45,260	87,060	11
12	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,167,679	21	32,793		45,260	1,271	12
13	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	1,167,679	21	9,154		45,260	355	13
14	21	CLERICAL & GENERAL	AVAIL. BED DAYS	1,167,679	21	33,203		45,260	1,287	14
15	24	SEMINARS	AVAIL. BED DAYS	1,167,679	21	17,580		45,260	681	15
16	27	EMP. BEN.-NON-NURSING	AVAIL. BED DAYS	1,167,679	21	663,131		45,260	25,703	16
17	26	INSURANCE	AVAIL. BED DAYS	1,167,679	21	62,063		45,260	2,406	17
18	34	STORAGE RENTAL	AVAIL. BED DAYS	1,167,679	21	750		45,260	29	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 7,984,649	$ 6,821,317		$ 309,490	25

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: CF St. Louis LLC
Street Address: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 676-5300
Fax Number: (847) 676-5348

	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	1,629,488	29	$ 47,675	$	45,384	$ 1,328	1
2	6	REPAIRS & MAINTENANCE	AVAIL. BED DAYS	1,629,488	29	53,400		45,384	1,487	2
3	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,629,488	29	21,572		45,384	601	3
4	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	1,629,488	29	76		45,384	2	4
5	21	OFFICE EXPENSE	AVAIL. BED DAYS	1,629,488	29	678		45,384	19	5
6	26	INSURANCE	AVAIL. BED DAYS	1,629,488	29	9,585		45,384	267	6
7	32	INTEREST EXPENSE	AVAIL. BED DAYS	1,629,488	29	106,824		45,384	2,975	7
8	33	REAL ESTATE TAXES	AVAIL. BED DAYS	1,629,488	29	22,674		45,384	632	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					$ 262,484	$		$ 7,311	25

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	The Private Bank		X	Mortgage			$	$ 21,207,863			$ 1,018,131	1
2												2
3												3
4												4
5					-							5
	Working Capital											
6	The Private Bank		X	Line of Credit				1,622,758			32,704	6
7	Allocated from Legacy HC	X									7	7
8	See Supplemental Schedule				-						3,481	8
9	TOTAL Facility Related						$	$ 22,830,621			$ 1,054,323	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13					-							13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$ 22,830,621			$ 1,054,323	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.)**

**** 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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Alloc from Legacy Real Propert	X					$	$			$ 506	8
9	Allocated from CF St. Louis	X									2,975	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital										3,481	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 The Grove of Evanston L & R # 0053876 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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.**	$	523,444	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.)	$	333,288	2
3. Under or (over) accrual (line 2 minus line 1).	$	(190,156)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$	529,906	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.)**	$	555	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.	$	340,305	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011	279,050	8
	2012	292,350	9
	2013	321,166	10
	2014	328,758	11
	2015	331,938	12

Beginning Accrual Adjusted
2016 Accrual: $331,938 x 1.60 = $529,906
Allocated from Legacy HC: $719
Allocated from CF St. Louis LLC: $632

	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 The Grove of Evanston L & R COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053876

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

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.	10-24-431-035-0000	Long Term Care Property	$ 6,188.99	$ 6,188.99
2.	10-24-431-036-0000	Long Term Care Property	$ 325,748.79	$ 325,748.79
3.	10-35-104-076-0000	Home Office Allocation	$ 40,927.41	$ 1,139.90
4.	10-23-406-034-0000	Home Office Allocation	$ 440,762.19	$ 3,727.24
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 813,627.38	$ 336,804.92

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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 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 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

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 Bureau of Health Finance at (217) 782-1630.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Grove of Evanston L & R COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053876

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

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.			$	$
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 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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 Properties			2,279	2
3	TOTALS	51,712		$ 871,844	3

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 110,268	39	$ 164,400	$ 54,132	$ 612,743	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2010	87,650		20	2,863	2,863	69,020	9
10	Various			2011	841,939		20	43,388	43,388	259,825	10
11	Various			2012	176,181		20	7,712	7,712	40,582	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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		22,435			1,122	1,122	6,732	67
68	Related Party Allocations (Pages 12H & 12I)		64,246	1,021		2,887	1,866	11,932	68
69	Financial Statement Depreciation								69
70	TOTAL (lines 4 thru 69)		$ 7,604,046	$ 111,289		$ 222,372	$ 111,083	$ 1,000,833	70

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$ 7,604,046	$ 111,289		$ 222,372	$ 111,083	$ 1,000,833	1
2	Sewage Pump Installation	2013	3,770		20	314	314	1,382	2
3	Repair 1St Floor Nurse Call System, 5 Bathroom Pull Stations	2013	2,750		20	229	229	962	3
4	Wood Flush Door, Wood Casing To Door	2013	6,382		20	532	532	2,074	4
5	Epco Status Panel At Receptionist'S Desk, Emt, Travel Cable, Etc.	2013	7,840		20	653	653	2,483	5
6	Electric Conduits, Heating Pipe, Ceiling Light Fixtures, Tiling	2013	6,310		20	526	526	1,946	6
7	Fire Rated Push Bar Exit Device, Lever Trim, Etc.	2013	2,940		20	245	245	931	7
8	Copper Pipe For Hot Water Heater	2013	2,740		20	457	457	1,827	8
9	New Wallpaper	2014	3,534		20	589	589	1,237	9
10	Elevator Repair Work	2014	4,200		20	175	175	543	10
11	3Rd Floor Hallway Wallcoverings/Paint Frames	2015	5,500		20	275	275	550	11
12	Installed Poplar Beams On Ceiling	2015	4,550		20	228	228	455	12
13	Repaired/Paint Brick Wall, Drywall/Installed Window	2015	3,450		20	173	173	345	13
14	Shower Room - Demo/Masonry/Carpentry/Electric	2015	53,500		20	2,675	2,675	5,350	14
15	Repaired Roof	2015	8,900		20	445	445	890	15
16	Repaired Sewer/Installed Concrete Blocks	2015	4,860		20	243	243	486	16
17	Installed 2 Passenger Elevator Pit Ladders	2015	2,500		20	125	125	250	17
18	Painted 15 Guest Rooms Ceiling Walls	2016	5,940		20	297	297	297	18
19	Painted 15 Guest Rooms Ceiling Walls	2016	5,940		20	297	297	297	19
20	Air Conditioner Through Wall	2016	2,799		20	140	140	140	20
21	Carpeting For 1St Floor	2016	12,435		20	622	622	622	21
22	1St Floor Flooring In Rooms	2016	14,500		20	1,450	1,450	1,450	22
23	Cubicle Curtains	2016	3,633		20	363	363	363	23
24	Installed New Boiler	2016	10,753		20	1,075	1,075	1,075	24
25	1St Floor Carpeting	2016	7,484		20	748	748	748	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	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
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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)		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	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
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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)		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	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
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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)		$ 7,791,253	$ 111,289		$ 235,248	$ 123,959	$ 1,027,536	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$	$		$	$	$	1
2									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	846	9
10	Landscape Restoration	2010	12,110		20	606	606	3,636	10
11	Landscape Irrigation System - Installation	2010	7,500		20	375	375	2,250	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)		$ 22,435	$		$ 1,122	$ 1,122	$ 6,732	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 12F, Carried Forward		$ 22,435	$		$ 1,122	$ 1,122	$ 6,732	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 22,435	$		$ 1,122	$ 1,122	$ 6,732	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Legacy Real Properties	2009	17,654	655	30	588	(67)	4,414	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Legacy Healthcare & Financial Services	2012	794	17	20	40	23	199	9
10	Allocated from Legacy Healthcare & Financial Services	2013	2,540	56	20	127	71	508	10
11	Allocated from Legacy Healthcare & Financial Services	2014	248	5	20	12	7	37	11
12	Allocated from Legacy Healthcare & Financial Services	2015	342	7	20	17	10	34	12
13									13
14	Allocated from Legacy Real Properties	2009	10,026	162	20	501	339	3,384	14
15	Allocated from Legacy Real Properties	2010	3,049	49	20	122	73	793	15
16	Allocated from Legacy Real Properties	2011	4,333	70	20	217	147	1,300	16
17									17
18	Allocated from CF St. Louis LLC	2016	25,260		20	1,263	1,263	1,263	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)		$ 64,246	$ 1,021		$ 2,887	$ 1,866	$ 11,932	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 12H, Carried Forward		$ 64,246	$ 1,021		$ 2,887	$ 1,866	$ 11,932	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 64,246	$ 1,021		$ 2,887	$ 1,866	$ 11,932	34

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 1,259,807	$ 703	$ 137,832	$ 137,129	10	$ 738,434	71
72	Current Year Purchases	50,015	79	5,002	4,923	10	5,002	72
73	Fully Depreciated Assets	1,202,122				10	1,202,122	73
74								74
75	TOTALS	$ 2,511,943	$ 782	$ 142,833	$ 142,051		$ 1,945,557	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)	$ 11,175,041	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 112,071	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 378,081	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 266,010	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,973,093	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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Offsite Storage				45			5
6	Allocated from Legacy HC and Progressive HC				74			6
7	TOTAL				$ 119 **			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: $ 4,194 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			$	$	17
18					18
19					19
20					20
21	TOTAL		$ -	$	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 The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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.

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	$		$ 514,253	$		$ 514,253	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			139,439			139,439	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			650,383			650,383	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				417,515		417,515	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					112,172	102,306		214,478	13
14	TOTAL			$		$ 1,416,247	$ 519,821		$ 1,936,068	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 The Grove of Evanston L & R **#** 0053876 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/16 **(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	$ 1,000	$ 133,792	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,271,208	3,271,208	3
4	Supply Inventory (priced at)	149	149	4
5	Short-Term Investments			5
6	Prepaid Insurance	103,356	103,356	6
7	Other Prepaid Expenses	67,532	196,154	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	236,044	529,926	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,679,289	$ 4,234,585	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	299	3,281,261	14
15	Leasehold Improvements, at Historical Cost	33,338	513,452	15
16	Equipment, at Historical Cost	110,893	132,398	16
17	Accumulated Depreciation (book methods)	(61)	(708,737)	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	604,117	6,320,094	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 748,586	$ 10,362,619	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,427,875	$ 14,597,204	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 655,435	$ 655,435	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,622,758	1,622,758	29
30	Accrued Salaries Payable	232,065	232,065	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,297	6,297	31
32	Accrued Real Estate Taxes(Sch.IX-B)		529,906	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	170,256	395,369	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,686,811	$ 3,441,830	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		21,207,863	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	1,391,954	1,391,954	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,391,954	$ 22,599,817	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 4,078,765	$ 26,041,647	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 349,110	$ (11,444,443)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,427,875	$ 14,597,204	48

***(See instructions.)**

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 113,170	1
2	Restatements (describe):		2
3	**Prior Year Depreciation**	(343)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 112,827	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	236,283	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 236,283	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)**	$ 349,110	24 *

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

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 12,119,018	1
2	Discounts and Allowances for all Levels	(6,839,001)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,280,017	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,943,359	6
7	Oxygen	485	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 5,943,844	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	413,934	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	55,120	19
20	Radiology and X-Ray	13,460	20
21	Other Medical Services	15,200	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 497,714	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	48,018	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 48,018	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 11,769,593	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,196,576	31
32	Health Care	3,143,390	32
33	General Administration	1,730,914	33
	B. Capital Expense		
34	Ownership	2,708,305	34
	C. Ancillary Expense		
35	Special Cost Centers	2,532,356	35
36	Provider Participation Fee	221,769	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,533,310	40
41	**Income before Income Taxes (line 30 minus line 40)****	236,283	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 236,283	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 4,145,092	44
45	Private Pay - Net Inpatient Revenue	400,590	45
46	Medicare - Net Inpatient Revenue	927,117	46
47	Other-(specify) Insurance	(192,782)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 5,280,017	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.**

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	1,928	2,095	$ 96,451	$ 46.04	1
2	Assistant Director of Nursing	1,928	2,096	81,696	38.98	2
3	Registered Nurses	20,819	22,630	681,362	30.11	3
4	Licensed Practical Nurses	23,711	25,773	694,408	26.94	4
5	CNAs & Orderlies	67,061	72,893	912,102	12.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,306	4,681	120,760	25.80	8
9	Activity Director	2,763	3,004	43,632	14.52	9
10	Activity Assistants	4,994	5,429	61,284	11.29	10
11	Social Service Workers	3,934	4,276	104,615	24.47	11
12	Dietician	846	920	22,198	24.13	12
13	Food Service Supervisor	1,311	1,425	29,929	21.00	13
14	Head Cook	9,364	10,179	138,642	13.62	14
15	Cook Helpers/Assistants	11,149	12,119	150,274	12.40	15
16	Dishwashers					16
17	Maintenance Workers	1,928	2,096	57,866	27.61	17
18	Housekeepers	12,276	13,344	144,590	10.84	18
19	Laundry					19
20	Administrator	1,914	2,080	127,062	61.09	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	458	498	9,580	19.24	23
24	Clerical	8,853	9,623	135,118	14.04	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	1,881	2,044	35,778	17.50	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	181,424	197,205	$ 3,647,347 *	$ 18.50	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		$		35
36	Medical Director	Monthly	69,854	09-03	36
37	Medical Records Consultant	Monthly	4,000	10-03	37
38	Nurse Consultant	Monthly	38,979	10-03	38
39	Pharmacist Consultant	Monthly	8,724	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	400	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	51	3,112	12-03	45
46	Other(specify)				46
47	Physicians Consultant	Monthly	78,000	10-03	47
48					48
49	TOTAL (lines 35 - 48)	51	$ 203,069		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	10	240	10-03	52
53	TOTAL (lines 50 - 52)	10	$ 240		53

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Etan Bleichman	Administrator	0.00%	$ 127,062
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 127,062

B. Administrative - Other

Description	Amount
Management Fees - Yair Zuckerman	$ 5,570
TOTAL (agree to Schedule V, line 17, col. 3)	$ 5,570
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Marcum LLP	Accounting	$ 13,229
Achieve Accreditation	Joint Commisson Consult	7,818
IIT/Source Tech	Data Processing	1,495
IL Rytes Corporation	Compliance	10,000
Lexis Nexis	Data Processing	976
MTS Consulting	WOTC Services	620
ProPay HR LLC	Payroll Processing	20,467
Personnel Planners	Unemployment Tax Consult	1,000
Prospect Resources	Natural Gas Procurement	800
See Attached	Legal	19,089
Legacy Healthcare	Bookkeeping	1,000
See Supplemental Schedule		14,609
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 91,103

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 92,940
Unemployment Compensation Insurance	27,702
FICA Taxes	273,850
Employee Health Insurance	187,682
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension	22,803
401K Expense	1,553
Employee Physical Exams	4,230
Other Employee Benefits	17,605
TOTAL (agree to Schedule V, line 22, col.8)	$ 628,366

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	$
Advertising: Employee Recruitment	382
Health Care Worker Background Check	7,131
(Indicate # of checks performed 713)	
Patient Background Checks	
Dues and Subscriptions	13,264
Licenses and Permits	11,638
Allocated from Legacy HC	1,543
Allocated from Progressive HC	355
Allocated from CF St. Louis LLC	2
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 34,315

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	8,174
Allocated from Legacy HC	1,025
Allocated from Progressive HC	681
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 9,880

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number The Grove of Evanston L & R # 0053876 Report Period Beginning: 01/01/16 Ending: 12/31/16

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. **Illinois Council on LTC $10,889**

(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. $ **22,668** 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 **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
The Grove of Evanston, IDPH License #0050948

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **221,769**
This amount is to be recorded on line 42 of Schedule V.

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

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 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) 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