



Facility Name & ID Number The Villa at Windsor Park

# 0051243 Report Period Beginning: 01/01/13 Ending: 12/31/13

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	240	Skilled (SNF)	240	87,600	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	240	TOTALS	240	87,600	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	11,234	1,064	16,426	28,724	8
9	SNF/PED					9
10	ICF	38,546	1,554	33	40,133	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	49,780	2,618	16,459	68,857	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.60%

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)

N/A

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 11/01/2010

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 11/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 240 and days of care provided 15,903

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	377,007	43,814	19,446	440,267		440,267		440,267		1
2	Food Purchase		342,209		342,209	(44,676)	297,533	(45)	297,488		2
3	Housekeeping		40,903	312,395	353,298		353,298	640	353,938		3
4	Laundry		5,474	215,441	220,915		220,915		220,915		4
5	Heat and Other Utilities			251,166	251,166		251,166	(9,399)	241,767		5
6	Maintenance	196,390	3,425	261,018	460,833		460,833	12,772	473,605		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	573,397	435,825	1,059,466	2,068,688	(44,676)	2,024,012	3,967	2,027,979		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			88,303	88,303		88,303		88,303		9
10	Nursing and Medical Records	4,184,957	284,776	66,810	4,536,543		4,536,543	(582)	4,535,961		10
10a	Therapy	187,368	6,232	6,900	200,500		200,500		200,500		10a
11	Activities	193,064	13,938	25	207,027		207,027		207,027		11
12	Social Services	227,172		1,926	229,098		229,098		229,098		12
13	CNA Training										13
14	Program Transportation			26,430	26,430		26,430		26,430		14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	4,792,561	304,946	190,394	5,287,901		5,287,901	(582)	5,287,319		16
	<b>C. General Administration</b>										
17	Administrative	152,079		529,237	681,316		681,316	(502,314)	179,002		17
18	Directors Fees										18
19	Professional Services			136,212	136,212	(12,170)	124,042	2,759	126,800		19
20	Dues, Fees, Subscriptions & Promotions			104,255	104,255		104,255	(74,313)	29,942		20
21	Clerical & General Office Expenses	319,321	2,871	44,831	367,023		367,023	(173,599)	193,424		21
22	Employee Benefits & Payroll Taxes			1,228,030	1,228,030	44,676	1,272,706		1,272,706		22
23	Inservice Training & Education										23
24	Travel and Seminar			14,450	14,450		14,450	718	15,168		24
25	Other Admin. Staff Transportation			5,194	5,194		5,194	918	6,112		25
26	Insurance-Prop.Liab.Malpractice			249,115	249,115		249,115	(55,800)	193,315		26
27	Other (specify):*							22,586	22,586		27
28	<b>TOTAL General Administration</b>	471,400	2,871	2,311,324	2,785,595	32,506	2,818,101	(779,046)	2,039,054		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,837,358	743,642	3,561,184	10,142,184	(12,170)	10,130,014	(775,661)	9,354,353		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Villa at Windsor Park

#0051243

Report Period Beginning:

01/01/13

Ending:

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## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			424,552	424,552		424,552	(254,440)	170,112			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			72,780	72,780		72,780	(4,392)	68,388			32
33	Real Estate Taxes			150,530	150,530	12,170	162,700	1,980	164,681			33
34	Rent-Facility & Grounds			1,699,930	1,699,930		1,699,930	975	1,700,905			34
35	Rent-Equipment & Vehicles			34,753	34,753		34,753	(20,934)	13,819			35
36	Other (specify):*			25,000	25,000		25,000	(25,000)				36
37	<b>TOTAL Ownership</b>			2,407,545	2,407,545	12,170	2,419,715	(301,810)	2,117,905			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		642,448	1,685,108	2,327,556		2,327,556	(10,461)	2,317,095			39
40	Barber and Beauty Shops			136	136		136		136			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			451,149	451,149		451,149		451,149			42
43	Other (specify):*	110,846		396,910	507,756		507,756	(507,756)	0			43
44	<b>TOTAL Special Cost Centers</b>	110,846	642,448	2,533,303	3,286,597		3,286,597	(518,217)	2,768,380			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,948,204	1,386,090	8,502,032	15,836,326		15,836,326	(1,595,688)	14,240,638			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning: 01/01/13

Ending: 12/31/13

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.**

**In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(10,247)	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	(259,469)	30		9
10	Interest and Other Investment Income	(6,280)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(130)	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	(1,911)	21		18
19	Entertainment				19
20	Contributions	(4,200)	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	(226,203)	21		24
25	Fund Raising, Advertising and Promotional	(59,388)	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	(667,886)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,235,714)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(359,974)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (359,974)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (1,595,688)</b>		<b>37</b>

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		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	<b>TOTAL (C): (sum of lines 38-46)</b>			<b>\$</b>		<b>47</b>

SEE ACCOUNTANTS' COMPILATION REPORT

BHF USE ONLY					
48		49		50	51
					52

The Villa at Windsor Park

	<u>ID#</u>	<u>0051243</u>
<b>Report Period Beginning:</b>	<u>01/01/13</u>	
<b>Ending:</b>	<u>12/31/13</u>	

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Other Income	\$ (35)	21	1
2	Insurance Premiums	(56,531)	26	2
3	Promo,Art/Design/Print	(15,570)	43	3
4	Direct Mail	(231)	43	4
5	Resident Retention	(6,315)	43	5
6	Locater/Promo/Gifts	(4,959)	43	6
7	Marketing	(18,046)	43	7
8	Marketing Supplies	(8,353)	43	8
9	Marketing/Advertising/Promotion - Other	(603)	43	9
10	Bank Fees	(12,430)	21	10
11	Travel/Meals/Entertainment	(16,438)	21	11
12	Sequestration Expense	(22,621)	21	12
13	Patient Personal Items	(582)	10	13
14	Non-Allowable Auto Rental	(21,055)	35	14
15	Marketing Salary	(110,846)	43	15
16	Capitalized R&M	(4,128)	06	16
17	Additional R&M	14,342	06	17
18	Non-Allowable Legal	(2,895)	19	18
19	Non-Allowable Expense	(342,833)	43	19
20	Non-Allowable Seminars	(575)	24	20
21	COPE Dues	(12,183)	20	21
22	Mortgage Cost	(25,000)	36	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	<b>Total</b>	(667,886)	49

The Villa at Windsor Park

ID# 0051243

Report Period Beginning: 01/01/13

Ending: 12/31/13

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
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	<b>Total</b>	0	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Villa at Windsor Park# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(130)		73	12								(45)	2
3	Housekeeping				640								640	3
4	Laundry													4
5	Heat and Other Utilities	(10,247)		108	740								(9,399)	5
6	Maintenance	10,214		529	2,029								12,772	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(163)</b>		<b>710</b>	<b>3,420</b>								<b>3,967</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(582)											(582)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>(582)</b>											<b>(582)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative			(502,313)	(1)								(502,314)	17
18	Directors Fees													18
19	Professional Services	(2,895)		499	5,155								2,759	19
20	Fees, Subscriptions & Promotions	(75,771)		1,103	338	16							(74,313)	20
21	Clerical & General Office Expenses	(279,638)		23,436	82,603								(173,599)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(575)		503	790								718	24
25	Other Admin. Staff Transportation			918									918	25
26	Insurance-Prop.Liab.Malpractice	(56,531)		52	679								(55,800)	26
27	Other (specify):*			3,694	18,892								22,586	27
28	<b>TOTAL General Administration</b>	<b>(415,410)</b>		<b>(472,108)</b>	<b>108,455</b>	<b>16</b>							<b>(779,046)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(416,155)</b>		<b>(471,398)</b>	<b>111,876</b>	<b>16</b>							<b>(775,661)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Villa at Windsor Park# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

## 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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(259,469)		1,214	1,568	2,246							(254,440)	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(6,280)			11	1,878							(4,392)	32
33	Real Estate Taxes					1,980							1,980	33
34	Rent-Facility & Grounds			975	5,929	(5,929)							975	34
35	Rent-Equipment & Vehicles	(21,055)		121									(20,934)	35
36	Other (specify):*	(25,000)											(25,000)	36
37	<b>TOTAL Ownership</b>	<b>(311,803)</b>		<b>2,310</b>	<b>7,507</b>	<b>175</b>							<b>(301,810)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers						(10,461)						(10,461)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(507,756)											(507,756)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(507,756)</b>					<b>(10,461)</b>						<b>(518,217)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(1,235,714)</b>		<b>(469,088)</b>	<b>119,383</b>	<b>192</b>	<b>(10,461)</b>						<b>(1,595,688)</b>	<b>45</b>

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent	\$ 1,699,930	The Villa at Windsor Park Realty	100.00%	\$ 1,699,930	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,699,930			\$ 1,699,930	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2 FOOD	\$	PLATINUM ASSET MANAGEMENT	100.00%	\$ 73	\$	73	15
16	V	5 UTILITIES		PLATINUM ASSET MANAGEMENT	100.00%	108		108	16
17	V	6 REPAIRS AND MAINTENANCE		PLATINUM ASSET MANAGEMENT	100.00%	529		529	17
18	V	19 PROFESSIONAL FEES		PLATINUM ASSET MANAGEMENT	100.00%	499		499	18
19	V	20 FEES SUBSCRIPTIONS		PLATINUM ASSET MANAGEMENT	100.00%	1,103		1,103	19
20	V	21 CLERICAL & GENERAL		PLATINUM ASSET MANAGEMENT	100.00%	23,436		23,436	20
21	V	24 SEMINARS AND EDUCATION		PLATINUM ASSET MANAGEMENT	100.00%	503		503	21
22	V	25 ADMIN. STAFF TRAVEL		PLATINUM ASSET MANAGEMENT	100.00%	918		918	22
23	V	26 INSURANCE		PLATINUM ASSET MANAGEMENT	100.00%	52		52	23
24	V	27 EMPLOYEE BEN. GEN. ADMIN.		PLATINUM ASSET MANAGEMENT	100.00%	3,694		3,694	24
25	V	30 DEPRECIATION		PLATINUM ASSET MANAGEMENT	100.00%	1,214		1,214	25
26	V	34 PARKING LOT RENT		PLATINUM ASSET MANAGEMENT	100.00%	975		975	26
27	V	35 EQUIPMENT RENTAL		PLATINUM ASSET MANAGEMENT	100.00%	121		121	27
28	V								28
29	V								29
30	V	17 ADMIN. SALARY - BENJAMIN ISRAEL		PLATINUM ASSET MANAGEMENT	100.00%				30
31	V	17 CONSULTING FEES - MARK BERGER		PLATINUM ASSET MANAGEMENT	100.00%	9,022		9,022	31
32	V	27 EMPLOYEE BENEFITS - BENJAMIN ISRAEL		PLATINUM ASSET MANAGEMENT	100.00%				32
33	V								33
34	V								34
35	V	17 MANAGEMENT FEES	511,335	PLATINUM ASSET MANAGEMENT	100.00%			(511,335)	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 511,335			\$ 42,247	\$ *	(469,088)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	2	FOOD	Legacy Healthcare Financial Services	100.00%	\$ 12	\$	12	15
16	V	3	HOUSEKEEPING WAGES	Legacy Healthcare Financial Services	100.00%	570		570	16
17	V	3	HOUSEKEEPING SUPPLIES	Legacy Healthcare Financial Services	100.00%	69		69	17
18	V	5	UTILITIES	Legacy Healthcare Financial Services	100.00%	740		740	18
19	V	6	GROUNDS & MAINTENANCE	Legacy Healthcare Financial Services	100.00%	2,029		2,029	19
20	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%				20
21	V	19	PROFESSIONAL FEES	Legacy Healthcare Financial Services	100.00%	5,155		5,155	21
22	V	20	FEES, SUBSCRIPTIONS	Legacy Healthcare Financial Services	100.00%	338		338	22
23	V	21	CLERICAL & GENERAL WAGES	Legacy Healthcare Financial Services	100.00%	76,116		76,116	23
24	V	21	CLERICAL & GENERAL OTHER COSTS	Legacy Healthcare Financial Services	100.00%	6,486		6,486	24
25	V	24	SEMINARS	Legacy Healthcare Financial Services	100.00%	790		790	25
26	V	26	INSURANCE	Legacy Healthcare Financial Services	100.00%	679		679	26
27	V	27	EMP. BEN.-GEN. ADMIN.	Legacy Healthcare Financial Services	100.00%	12,939		12,939	27
28	V	27	EMP BEN- OWNERS	Legacy Healthcare Financial Services	100.00%				28
29	V	30	DEPRECIATION	Legacy Healthcare Financial Services	100.00%	1,568		1,568	29
30	V	32	INTEREST	Legacy Healthcare Financial Services	100.00%	11		11	30
31	V	34	RENT	Legacy Healthcare Financial Services	100.00%	5,929		5,929	31
32	V								32
33	V								33
34	V	17	MANAGEMENT FEES	Legacy Healthcare Financial Services	100.00%			(17,902)	34
35	V	17	MANAGEMENT FEES- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	8,951		8,951	35
36	V	17	MANAGEMENT FEES- M. SHABAT	Legacy Healthcare Financial Services	100.00%	8,951		8,951	36
37	V	27	HEALTH INSURANCE/BENEFITS- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	2,976		2,976	37
38	V	27	HEALTH INSURANCE/BENEFITS- M. SHABAT	Legacy Healthcare Financial Services	100.00%	2,976		2,976	38
39	Total		\$ 17,902			\$ 137,285	\$ *	119,383	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	20 DUES & SUBSCRIPTIONS		Legacy Real Properties	100.00%	16	\$	16	15
16	V	30 DEPRECIATION		Legacy Real Properties	100.00%	2,246		2,246	16
17	V	32 INTEREST EXPENSE		Legacy Real Properties	100.00%	1,878		1,878	17
18	V	33 REAL ESTATE TAXES		Legacy Real Properties	100.00%	1,980		1,980	18
19	V								19
20	V	34 RENT	5,929	Legacy Real Properties	100.00%			(5,929)	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		\$ 5,929			\$ 6,121	\$ *	192	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Ambulance	\$ 59,843	Lifeline Ambulance	100.00%	\$ 49,382	\$ (10,461)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 59,843			\$ 49,382	\$ * (10,461)

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	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	<b>Total</b>		\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

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	CHAIM RAJCHENBACH	10.0000%	ASTORIA PLACE LIVING AND REHABILITATION CENTER,LLC	CHICAGO	LEGACY REAL PROPERTIES, I	LINCOLNWOOD	BUILDING CO	1
2	MENACHEM SHABAT	10.0000%	ELMBROOK NURSING,LLC	ELMHURST	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKKEEP	2
3	MENACHEM BERGER	45.0000%	LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO	LIFELINE AMBULANCE, LLC	CHICAGO	AMBULANCE	3
4	ATIED ASSOCIATES, LLC	35.0000%	PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO	WINDSOR PARK REALTY	CHICAGO	BUILDING CO	4
5			THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER,LLC	CHICAGO	PLATINUM ASSET MANAGEMENT		MANAGEMENT	5
6			THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE	DISTINCT LLC		APARTMENTS	6
7			THE GROVE OF EVANSTON,LLC	EVANSTON	THE PINNACLE APARTMENTS		APARTMENTS	7
8			THE GROVE OF LAGRANGE PARK,LLC	LAGRANGE PARK	REMED SERVICES LLC	LINCOLNWOOD	DME SALES	8
9			WINDSOR PARK	CHICAGO				9
10			THE GROVE AT THE LAKE	ZION				10
11			CHALET LIVING	CHICAGO				11
12			THE GROVE OF NORTHBROOK	NORTHBROOK				12
13			THE VILLA AT EVERGREEN	EVERGREEN PARK				13
14			WARREN BARR	CHICAGO				14
15			VILLA AT SOUTH HOLLAND	SOUTH HOLLAND				15
16			ADDINGTON PLACE	NORTHVILLE, MICHIGAN				16
17			HARBOR HOUSE	WHEELING				17
18			HOLLAND HOME	SOUTH HOLLAND				18
19			PARK VILLA	PALOS HEIGHTS				19
20			THE VILLA AT BRADLEY ESTATES	MILWAUKEE, WISCONSIN				20
21			THE VILLA AT BRYN MAWR	MINNEAPOLIS, MINNESOTA				21
22			THE VILLA AT EVERGREEN	EVERGREEN PARK				22
23			THE VILLA AT MILLWAY	MILWAUKEE, WISCONSIN				23
24			THE VILLA AT OSSEO	OSSEO, MINNESOTA				24
25			THE VILLA AT ST. LOUIS PARK	ST. LOUIS PARK, MINNESOTA				25
26			THE VILLA AT WINDSOR PARK	CHICAGO				26
27			TRINITY SENIOR COMMUNITY	MILWAUKEE, WISCONSIN				27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park # 0051243 Report Period Beginning: 01/01/13 Ending: 12/31/13

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Mark Berger	Owner	Administrative	45.00%	See Attached	3.61	4.51%	Alloc Fees	\$ 9,022	17-07	1
2	Chaim Rajchenbach	Owner	Administrative	10.00%	See Attached	2.24	4.48%	Alloc Fees	8,951	17-07	2
3	Menachem Shabat	Owner	Administrative	10.00%	See Attached	2.24	4.48%	Alloc Fees	8,951	17-07	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	\$ 26,924		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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization PLATINUM ASSET MANAGEMENT  
 Street Address 6400 SHAFER COURT SUITE 475  
 City / State / Zip Code ROSEMONT, IL 60018  
 Phone Number ( 847) 440-2660  
 Fax Number ( 847) 430-3538

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	MNMGT FEE REVENUE	2,327,430	15	\$ 2,568	\$ 66,242	\$ 73	1
2	5	UTILITIES	MNMGT FEE REVENUE	2,327,430	15	3,790	66,242	108	2
3	6	REPAIRS AND MAINTENANCE	MNMGT FEE REVENUE	2,327,430	15	18,600	66,242	529	3
4	19	PROFESSIONAL FEES	MNMGT FEE REVENUE	2,327,430	15	17,536	66,242	499	4
5	20	FEES SUBSCRIPTIONS	MNMGT FEE REVENUE	2,327,430	15	38,747	66,242	1,103	5
6	21	CLERICAL & GENERAL	MNMGT FEE REVENUE	2,327,430	15	823,434	736,621	23,436	6
7	24	SEMINARS AND EDUCATION	MNMGT FEE REVENUE	2,327,430	15	17,681	66,242	503	7
8	25	ADMIN. STAFF TRAVEL	MNMGT FEE REVENUE	2,327,430	15	32,241	66,242	918	8
9	26	INSURANCE	MNMGT FEE REVENUE	2,327,430	15	1,820	66,242	52	9
10	27	EMPLOYEE BEN. GEN. ADMIN	MNMGT FEE REVENUE	2,327,430	15	129,787	66,242	3,694	10
11	30	DEPRECIATION	MNMGT FEE REVENUE	2,327,430	15	42,644	66,242	1,214	11
12	34	PARKING LOT RENT	MNMGT FEE REVENUE	2,327,430	15	34,258	66,242	975	12
13	35	EQUIPMENT RENTAL	MNMGT FEE REVENUE	2,327,430	15	4,252	66,242	121	13
14									14
15									15
16									16
17									17
18									18
19									19
20	17	ADMIN. SALARY - BENJAMIN	AVG. HOURS WORKED	50	10	200,000	200,000	-	20
21	17	CONSULTING FEES - MARK B	AVG. HOURS WORKED	80	10	200,000	3.61	9,022	21
22	27	EMPLOYEE BENEFITS - BENJ	AVG. HOURS WORKED	50	10	23,289	-		22
23									23
24									24
25	TOTALS					\$ 1,590,647	\$ 936,621	\$ 42,247	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Legacy Healthcare Financial Services  
 Street Address 7040 N. Ridgeway  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-9797  
 Fax Number ( 847) 679-1126

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	2	FOOD	AVAIL. BED DAYS	809,780	17	\$ 271	\$ 36,240	\$ 12	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	809,780	17	12,745	36,240	570	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	809,780	17	1,546	36,240	69	3
4	5	UTILITIES	AVAIL. BED DAYS	809,780	17	16,531	36,240	740	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	809,780	17	45,337	36,240	2,029	5
6	17	MANAGEMENT FEES	AVAIL. BED DAYS	809,780	17		36,240		6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	809,780	17	115,181	36,240	5,155	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	809,780	17	7,563	36,240	338	8
9	21	CLERICAL & GENERAL WAC	AVAIL. BED DAYS	809,780	17	1,700,817	36,240	76,116	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	809,780	17	144,929	36,240	6,486	10
11	24	SEMINARS	AVAIL. BED DAYS	809,780	17	17,652	36,240	790	11
12	26	INSURANCE	AVAIL. BED DAYS	809,780	17	15,170	36,240	679	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	809,780	17	289,128	36,240	12,939	13
14	27	EMP BEN- OWNERS	AVAIL. BED DAYS	809,780	17		36,240		14
15	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	35,039	36,240	1,568	15
16	32	INTEREST	AVAIL. BED DAYS	809,780	17	242	36,240	11	16
17	34	RENT	AVAIL. BED DAYS	809,780	17	132,473	36,240	5,929	17
18									18
19									19
20									20
21	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	17	200,000	2	8,951	21
22	17	MANAGEMENT FEES- M. SH	AVG HOURS WKD	50	17	200,000	2	8,951	22
23	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	2	2,976	23
24	27	HEALTH INSURANCE/BENE	AVG HOURS WKD	50	17	66,502	2	2,976	24
25	TOTALS					\$ 3,067,628	\$ 1,713,563	\$ 137,285	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Legacy Real Properties  
 Street Address 7040 N. Ridgeway  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-9797  
 Fax Number ( 847) 679-1126

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	20	DUES & SUBSCRIPTIONS	AVAIL. BED DAYS	809,780	17	368	54,385	16	1
2	30	DEPRECIATION	AVAIL. BED DAYS	809,780	17	50,196	54,385	2,246	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	809,780	17	41,954	54,385	1,878	3
4	33	REAL ESTATE TAXES	AVAIL. BED DAYS	809,780	17	44,250	54,385	1,980	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				\$ 136,768	\$		\$ 6,121	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Lifeline Ambulance LLC  
 Street Address 2424 S. Wabash Avenue  
 City / State / Zip Code Chicago, IL 60616  
 Phone Number ( 312) 949-9595  
 Fax Number ( 312) 949-9262

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	39	Ambulance	Direct Allocation		\$	\$		\$ 49,382	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				\$	\$		\$ 49,382	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

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	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	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	<b>TOTALS</b>				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending: 12/31/13

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number

The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	<b>A. Directly Facility Related</b>															
	<b>Long-Term</b>															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	<b>TOTAL Long-Term</b>															
	<b>Working Capital</b>															
8	Allocated from Legacy Real Properties	X					\$	\$			\$ 1,878					
9																
10																
11																
12																
13																
14	<b>TOTAL Working Capital</b>										1,878					
	<b>B. Non-Facility Related*</b>															
15							\$	\$			\$					
16																
17																
18																
19																
20	<b>TOTAL Non-Facility Related</b>															

\* 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.)

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

## B. Real Estate Taxes

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2012 report.		\$			1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>421,594</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>421,594</u>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>(269,086)</u>		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<u>12,170</u>		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>164,679</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>311,820</u>	8	<b>FOR BHF USE ONLY</b>	
	2009	<u>358,173</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ 13
	2010	<u>447,822</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2011	<u>326,469</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2012	<u>419,614</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<b>Beginning Accrual Adjusted</b>					
<b>Allocated from Legacy Real Properties: \$1,980</b>					

## NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Villa at Windsor Park COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0051243  
 CONTACT PERSON REGARDING THIS REPORT Steve Lavenda  
 TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>21-30-200-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>343,347.00</u>	\$ <u>343,347.01</u>
2. <u>21-30-200-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,460.60</u>	\$ <u>5,460.60</u>
3. <u>21-30-200-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>66,202.61</u>	\$ <u>66,202.61</u>
4. <u>21-30-121-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,539.64</u>	\$ <u>1,539.64</u>
5. <u>21-30-121-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,066.34</u>	\$ <u>3,066.34</u>
6. <u>See Attached</u>	<u>See Attached</u>	\$ <u>44,384.14</u>	\$ <u>1,986.32</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>464,000.33</u></u>	\$ <u><u>421,602.52</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

**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.**



4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		<b>TOTALS</b>	\$ _____	\$ _____

**B. Real Estate Tax Cost Allocations**

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

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

**C. Tax Bills**

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

Facility Name & ID Number The Villa at Windsor Park

# 0051243 Report Period Beginning:

01/01/13 Ending:

12/31/13

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 96,000 B. General Construction Type: Exterior Brick Frame Steel & Masonry Number of Stories 3

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2	<u>Allocated from Legacy Real Properties</u>			<u>3,661</u>	2
3	TOTALS			\$ <u>3,661</u>	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	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			785,891		46,450	46,450	92,900	67
68			62,183	2,077	2,576	499	9,351	68
69				424,552		(424,552)		69
70			\$ 848,074	\$ 426,629		\$ 49,026	\$ (377,603)	\$ 102,251 70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 848,074	\$ 426,629		\$ 49,026	\$ (377,603)	\$ 102,251	1
2	Data Cables, Keypads, And Jacks	2010	5,300		20	530	530	1,634	2
3	Telephone System	2010	43,276		20	4,328	4,328	13,343	3
4	Telephone System	2010	43,276		20	4,328	4,328	13,343	4
5	Bimp - Sign	2011	5,544		20	554	554	1,617	5
6	Two Custom Signs	2011	6,418		20	642	642	1,498	6
7	Metal Door, Frame And Locks	2011	4,752		20	475	475	1,069	7
8	Landscaping Improvement	2011	10,762		20	717	717	1,734	8
9	Entrance Remodel: New Sliding Door, Tiling	2011	11,834		20	592	592	1,775	9
10	Built-In Lobby Reception Desk	2011	10,369		20	518	518	1,555	10
11	Millwork In Lobby	2011	24,116		20	1,206	1,206	3,617	11
12	Granite For 1St Flr Nurse Station	2011	3,947		20	197	197	592	12
13	Pt Room Remodel: Tiling, Flooring, Built-In Cabinets And Workst	2011	67,021		20	3,351	3,351	10,053	13
14	1St Floor Corridor Remodel: Flooring, Wallcovering, Handrails, L	2011	113,232		20	5,662	5,662	16,985	14
15	Wallcoverings For Small Corridor	2011	4,953		20	248	248	743	15
16	Wallcoverings, Window Treatments And Flooring In Various Offic	2011	11,853		20	593	593	1,778	16
17	Remodel Dining Room: Flooring, Window Treatments, Light Fixtu	2011	37,712		20	1,886	1,886	5,657	17
18	1St Flr Resident Room Remodel:Built-In Furniture, Window Trea	2011	91,159		20	9,020	9,020	27,059	18
19	Elevator Remodel: Flooring/Wallvocering	2011	14,349		20	717	717	2,152	19
20	1St Floor Painting And Wallcovering	2011	60,687		20	3,034	3,034	9,103	20
21	1St Floor Bathrooms Electrical And Built-In Vanity And Fixtures	2011	17,527		20	876	876	2,629	21
22	Additional Outlets And Cap Sinks	2011	2,377		20	119	119	357	22
23	Installation Of Electrical Outlets, 2Nd & 3Rd Floor	2011	8,500		20	425	425	1,275	23
24	Install New Motor, Install New Gauge And Clean Out Plugged Res	2012	4,597		20	230	230	441	24
25	Repair Two B&G Pumps. Installed New Motor.	2012	3,300		20	165	165	248	25
26	Fire Alarm Repair, Power Supply Assv, Fuel Surcharge	2012	2,734		20	547	547	684	26
27	Boiler Repair	2012	12,985		20	649	649	1,244	27
28	Lighting Rewire	2012	2,511		20	126	126	251	28
29	Pump	2013	2,834		20	567	567	567	29
30	Air Conditioner	2013	4,104		20	188	188	188	30
31	Schindler Elevator	2013	14,934		20	2,240	2,240	2,240	31
32	Coil	2013	12,613		20	191	191	191	32
33	Parking Lot Repair	2013	7,201		20	150	150	150	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,514,852	\$ 426,629		\$ 94,096	\$ (332,533)	\$ 228,024	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**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		\$ 1,514,852	\$ 426,629		\$ 94,096	\$ (332,533)	\$ 228,024	1
2	Wall Mounted Lights, 175, 200, 400 Watts	2013	2,982		20	37	37	37	2
3	Fire Safety System	2013	3,973		20	66	66	66	3
4	Repaired Fire Smoke Dampers	2013	4,128		20	206	206	206	4
5	Resid Rms & Bathrooms-Flooring, Tiling, Wallcovers, Light Fixtu	2013	32,608		20	1,630	1,630	1,630	5
6	Corridors, Elevators, Basement - Wallcoverings, Doors	2013	3,184		20	159	159	159	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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22									22
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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)		\$ 1,561,727	\$ 426,629		\$ 96,196	\$ (330,433)	\$ 230,123	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 1,561,727	\$ 426,629		\$ 96,196	\$ (330,433)	\$ 230,123	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 1,561,727	\$ 426,629		\$ 96,196	\$ (330,433)	\$ 230,123	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1		\$ 1,561,727	\$ 426,629		\$ 96,196	\$ (330,433)	\$ 230,123		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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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)	\$ 1,561,727	\$ 426,629		\$ 96,196	\$ (330,433)	\$ 230,123		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**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	<b>Building Company Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements</b>								8
9	Painting 2Nd & 3Rd Floor Resident Rooms/Corridor	2012	90,370		20	4,519	4,519	9,038	9
10	Magnetic Locks Installed W/Push Button And Keypads	2012	25,853		20	1,293	1,293	2,586	10
11	New Camera System, Wiring And Labor	2012	3,224		20	161	161	322	11
12	Installation Of New Model 30Rbx Series 460 Volt Chiller	2012	199,579		20	9,979	9,979	19,958	12
13	2Nd Floor Corridor Remodel: Millwork/Handrails, Wallcoverings,	2012	112,889		20	5,644	5,644	11,288	13
14	Granite For 2Nd Floor Built In Nurses Station	2012	4,857		20	243	243	486	14
15	2Nd Floor Dining Room Remodel: Flooring, Wallcovering And Lig	2012	37,869		20	1,893	1,893	3,786	15
16	2Nd Flr Resident Room Remodel: Windsow Treatments, Cubicle C	2012	59,934		20	6,571	6,571	13,142	16
17	3Rd Flr Dining Room Remodel: Flooring And Wallcvoerings	2012	28,325		20	1,416	1,416	2,832	17
18	Built-In Work Station For Physicians Office	2012	3,330		20	167	167	334	18
19	3Rd Floor Corridor: Millwork, Wallcoverings Flooring And Signa	2012	115,885		20	5,794	5,794	11,588	19
20	Granite For 3Rd Floor Built In Nurses Station	2012	4,867		20	243	243	486	20
21	3Rd Floor Dining Room Remodel: Cornices And Light Fixtures	2012	9,081		20	454	454	908	21
22	3Rd Flr Resident Room Remodel: Built-In Furniture, Window Tre	2012	55,540		20	6,358	6,358	12,716	22
23	Granite Installation For Built-In Transacaion Areas	2012	5,380		20	269	269	538	23
24	Special order steel door, Rim Exit device aluminum, universal arm	2012	4,752		20	238	238	476	24
25	Convection Pallet Heater	2012	3,851		20	193	193	386	25
26	Weatherproof Camera, Dome Camera, Pigtail Connector, dvr, Pov	2012	11,805		20	590	590	1,180	26
27	Install 76 power outlets and TV Cables in the 2nd and 3rd floors	2012	8,500		20	425	425	850	27
28	Depreciation Expense								28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Building Company Information Continued</b>								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
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29									
30									
31									
32									
33									
34	<b>TOTAL (12F &amp; 12G lines 1 thru 33)</b>		\$ 785,891	\$		\$ 46,450	\$ 46,450	\$ 92,900	

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3	4	5	6	7	8	9	
		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Related Party Information</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	Allocated from Legacy Real Properties	2009	28,367	946	20	946		4,255	3
4									4
5									5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	Allocated from Platinum Asset Management	2013	488	6	20	13	7	13	9
10									10
11	Allocated from Legacy Healthcare Financial Services	2012	1,276	134	20	64	(70)	128	11
12	Allocated from Legacy Healthcare Financial Services	2013	4,082	429	20	204	(225)	204	12
13									13
14	Allocated from Legacy Real Properties	2009	16,109	403	20	805	402	3,021	14
15	Allocated from Legacy Real Properties	2010	4,899	159	20	196	37	686	15
16	Allocated from Legacy Real Properties	2011	6,962		20	348	348	1,044	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Related Party Information Continued</b>		\$	\$		\$	\$	\$	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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30									30
31									31
32									32
33									33
34	<b>TOTAL (12H &amp; 12I lines 1 thru 33)</b>		\$ 62,183	\$ 2,077		\$ 2,576	\$ 499	\$ 9,351	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 376,345	\$ 1,253	\$ 51,940	\$ 50,687	10	\$ 139,040	71
72	Current Year Purchases	209,760	1,702	21,980	20,278	10	21,980	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 586,105	\$ 2,955	\$ 73,920	\$ 70,965		\$ 161,020	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)	\$ 2,151,494	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 429,584	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 170,115	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (259,469)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 391,143	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.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: South Shore Property LLC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1964</u>	<u>240</u>		\$ <u>1,699,930</u>			3
4	Additions							4
5	<u>Allocated from Platinum Asset Management</u>				<u>975</u>			5
6								6
7	TOTAL		240		\$ <u>1,700,905</u>			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2014                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

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

16. Rental Amount for movable equipment: \$ 13,820 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park # 0051243 Report Period Beginning: 01/01/13 Ending: 12/31/13  
 XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	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**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	575,434	\$		\$	575,434	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				423,047				423,047	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				651,591				651,591	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					507,219			507,219	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): <u>See Supplemental</u>						35,036	135,229			170,265	13
14	TOTAL			\$		\$	1,685,108	\$	642,448	\$	2,327,556	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Villa at Windsor Park # 0051243 Report Period Beginning: 01/01/13 Ending: 12/31/13  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/13 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,059,771	\$ 1,062,770	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	4,494,150	4,494,150	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	377,533	417,533	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached Schedule</u>	3,395	3,395	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,934,849	\$ 5,977,848	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	703,225	703,225	14
15	Leasehold Improvements, at Historical Cost	89,469	89,469	15
16	Equipment, at Historical Cost	1,720,673	1,720,673	16
17	Accumulated Depreciation (book methods)	(888,977)	(888,977)	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): <u>See Attached Schedule</u>	599,132	1,799,132	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,223,522	\$ 3,423,522	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,158,371	\$ 9,401,370	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 1,147,784	\$ 1,147,784	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	962,731	962,731	29
30	Accrued Salaries Payable	411,362	411,362	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	(269,086)	(269,086)	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule</u>	137,850	137,850	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,390,641	\$ 2,390,641	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>See Attached Schedule</u>	(224,468)	318,776	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ (224,468)	\$ 318,776	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,166,173	\$ 2,709,417	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,992,198	\$ 6,691,953	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,158,371	\$ 9,401,370	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>4,593,340</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Equity from Prior Ownership</b>	<b>(95,155)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>4,498,185</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>2,804,013</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(1,310,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,494,013</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>5,992,198</b>	<b>24</b> *

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 17,176,016	1
2	Discounts and Allowances for all Levels	(2,533,632)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 14,642,384</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,328,096	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 3,328,096</b>	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	472,377	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	53,517	19
20	Radiology and X-Ray	81,119	20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 607,013</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	6,280	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 6,280</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	56,566	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 56,566</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 18,640,339</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,068,688	31
32	Health Care	5,287,901	32
33	General Administration	2,785,595	33
<b>B. Capital Expense</b>			
34	Ownership	2,407,545	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,835,448	35
36	Provider Participation Fee	451,149	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 15,836,326</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>2,804,013</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 2,804,013</b>	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,591,442	44
45	Private Pay - Net Inpatient Revenue	437,000	45
46	Medicare - Net Inpatient Revenue	5,139,347	46
47	Other-(specify) <u>Hospice</u>	315,400	47
48	Other-(specify) <u>Managed Care/Insurance</u>	159,195	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 14,642,384</b>	49

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

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

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

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number The Villa at Windsor Park  
 XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
 (This schedule must cover the entire reporting period.)

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,400	2,581	\$ 140,650	\$ 54.49	1
2	Assistant Director of Nursing	3,064	3,295	112,845	34.25	2
3	Registered Nurses	27,306	29,358	978,719	33.34	3
4	Licensed Practical Nurses	50,161	53,932	1,366,127	25.33	4
5	CNAs & Orderlies	134,208	144,297	1,553,057	10.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,548	11,342	187,368	16.52	8
9	Activity Director	1,578	1,696	29,182	17.21	9
10	Activity Assistants	14,843	15,959	163,882	10.27	10
11	Social Service Workers	11,476	12,340	227,172	18.41	11
12	Dietician	1,101	1,184	17,517	14.79	12
13	Food Service Supervisor	645	694	16,146	23.27	13
14	Head Cook	903	971	11,383	11.72	14
15	Cook Helpers/Assistants	28,490	30,632	331,961	10.84	15
16	Dishwashers					16
17	Maintenance Workers	8,280	8,903	196,390	22.06	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,542	1,658	152,079	91.72	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,770	22,332	319,321	14.30	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	1,178	1,266	33,559	26.51	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	2,525	2,715	110,846	40.83	33
34	TOTAL (lines 1 - 33)	321,018	345,155	\$ 5,948,204 *	\$ 17.23	34

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	419	\$ 19,446	01-03	35
36	Medical Director	Monthly	88,303	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	43,785	10-03	38
39	Pharmacist Consultant	Monthly	4,800	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	6,900	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	33	1,926	12-03	45
46	Other(specify) <u>Clergy</u>	Per Visit	25	12-03	46
47	<u>Nurse Practitioner Consultant</u>	Monthly	17,500	10-03	47
48	<u>Dental Consultant</u>	Per Visit	725	10-03	48
49	TOTAL (lines 35 - 48)	452	\$ 183,410		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

\*\* See instructions.

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
<u>Yehoshua Baumol</u>	<u>Administrator</u>	<u>0.00%</u>	<u>\$ 76,944</u>	<u>Workers' Compensation Insurance</u>	<u>\$ 140,048</u>	<u>IDPH License Fee</u>	<u>\$ 1,340</u>	
<u>Susan M. Ahlgren</u>	<u>Administrator</u>	<u>0.00%</u>	<u>75,135</u>	<u>Unemployment Compensation Insurance</u>	<u>253,160</u>	<u>Advertising: Employee Recruitment</u>	<u>4,258</u>	
				<u>FICA Taxes</u>	<u>422,851</u>	<u>Health Care Worker Background Check</u>	<u>1,535</u>	
				<u>Employee Health Insurance</u>	<u>323,106</u>	<u>(Indicate # of checks performed <u>151</u>)</u>		
				<u>Employee Meals</u>	<u>44,676</u>	<u>Patient Background Checks</u>		
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Dues and Subscriptions</u>	<u>19,635</u>	
				<u>401K Employer Match</u>	<u>7,329</u>	<u>License and Permits</u>	<u>1,716</u>	
				<u>Chicago Head Tax</u>	<u>658</u>	<u>Allocated from Patinum Asset Mgmt</u>	<u>1,103</u>	
				<u>Dental Insurance</u>	<u>8,468</u>	<u>Allocated from Legacy Financ. Services</u>	<u>338</u>	
				<u>Employee Hiring and Retention</u>	<u>26,808</u>	<u>See Supplemental Schedule</u>	<u>16</u>	
				<u>Short Term Disability</u>	<u>2,949</u>	<u>Less: Public Relations Expense</u>	<u>( )</u>	
				<u>Union Pension</u>	<u>15,600</u>	<u>Non-allowable advertising</u>	<u>( )</u>	
				<u>See Supplemental Schedule</u>	<u>27,053</u>	<u>Yellow page advertising</u>	<u>( )</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 1)</b>			<b>\$ 152,079</b>	<b>TOTAL (agree to Schedule V, line 22, col.8)</b>	<b>\$ 1,272,706</b>	<b>TOTAL (agree to Sch. V, line 20, col. 8)</b>	<b>\$ 29,940</b>	
<b>(List each licensed administrator separately.)</b>								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
<u>Platinum Asset Management - Management Fees</u>			<u>\$ 511,335</u>				<u>Out-of-State Travel</u>	<u>\$</u>
<u>Legacy Management Fees</u>			<u>17,902</u>					
							<u>In-State Travel</u>	
<b>TOTAL (agree to Schedule V, line 17, col. 3)</b>			<b>\$ 529,237</b>	<b>TOTAL</b>		<b>\$</b>	<u>Seminar Expense</u>	<u>13,875</u>
<b>(Attach a copy of any management service agreement)</b>							<u>Allocated from Platinum Asset Mgmt</u>	<u>503</u>
							<u>Allocated from Legacy Financ. Services</u>	<u>790</u>
							<u>Entertainment Expense</u>	<u>( )</u>
							<b>TOTAL (agree to Sch. V, line 24, col. 8)</b>	<b>\$ 15,168</b>
C. Professional Services								
Vendor/Payee	Type		Amount					
<u>See Attached</u>	<u>Legal</u>		<u>\$ 36,194</u>					
<u>Frost, Ruttenberg, &amp; Rothblatt</u>	<u>Accounting</u>		<u>24,045</u>					
<u>McGladrey LLP</u>	<u>Accounting</u>		<u>1,500</u>					
<u>MDI Achieve Inc.</u>	<u>Data Processing</u>		<u>10,405</u>					
<u>Health Data Systems Inc.</u>	<u>Data Processing</u>		<u>7,866</u>					
<u>TikTek IT Solutions</u>	<u>Data Processing</u>		<u>3,000</u>					
<u>Coms Interactive</u>	<u>Data Processing</u>		<u>1,311</u>					
<u>IIT Source Tech</u>	<u>Data Processing</u>		<u>1,432</u>					
<u>Personnel Planners</u>	<u>Unemployment Tax Cons</u>		<u>12,370</u>					
<u>MTS Consulting LLC</u>	<u>Tax Credit Services</u>		<u>2,047</u>					
<u>Illinois Rytes Corporation</u>	<u>Professional Liability Mgmt</u>		<u>8,059</u>					
<u>See Supplemental Schedule</u>			<u>27,985</u>					
<b>TOTAL (agree to Schedule V, line 19, column 3)</b>			<b>\$ 136,213</b>					
<b>(If total legal fees exceed \$5,000, attach copy of invoices.)</b>								

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number The Villa at Windsor Park

# 0051243

Report Period Beginning:

01/01/13

Ending:

12/31/13

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council on Long Term Care \$24,380
- (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? No  
What was the average life used for new equipment added during this period? N/A
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 44,033 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 451,149  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 44,676 Has any meal income been offset against related costs? N/A 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? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
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? N/A**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.