



Facility Name & ID Number The Villa at Evergreen Park

# 0052423 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	<u>242</u>	Skilled (SNF)	<u>242</u>	<u>88,330</u>	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	<u>242</u>	TOTALS	<u>242</u>	<u>88,330</u>	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	<u>17,898</u>	<u>3,870</u>	<u>30,617</u>	<u>52,385</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>17,898</u>	<u>3,870</u>	<u>30,617</u>	<u>52,385</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 59.31%

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

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

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 08/1/2013

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 08/1/2013 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 242 and days of care provided 20,564

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name &amp; ID Number

The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	5,053	23,833	783,556	812,442		812,442	812,442		1	
2	Food Purchase		12,954		12,954		12,954	(6,245)	6,709	2	
3	Housekeeping		7,990	271,088	279,078		279,078	1,120	280,198	3	
4	Laundry		24,263	183,800	208,063		208,063		208,063	4	
5	Heat and Other Utilities			304,845	304,845		304,845	(3,310)	301,535	5	
6	Maintenance	93,639		206,979	300,618		300,618	25,878	326,496	6	
7	Other (specify):*									7	
8	<b>TOTAL General Services</b>	98,692	69,040	1,750,268	1,918,000		1,918,000	17,443	1,935,443	8	
	<b>B. Health Care and Programs</b>										
9	Medical Director			150,513	150,513		150,513		150,513	9	
10	Nursing and Medical Records	4,484,958	442,266	27,912	4,955,136		4,955,136	(10,391)	4,944,745	10	
10a	Therapy	254,652	379	5,038	260,069		260,069		260,069	10a	
11	Activities	97,087	28,223	3,410	128,720		128,720	457	129,177	11	
12	Social Services	303,372			303,372		303,372		303,372	12	
13	CNA Training									13	
14	Program Transportation			13,835	13,835		13,835		13,835	14	
15	Other (specify):*									15	
16	<b>TOTAL Health Care and Programs</b>	5,140,069	470,868	200,708	5,811,645		5,811,645	(9,934)	5,801,711	16	
	<b>C. General Administration</b>										
17	Administrative	182,159		32,400	214,559		214,559		214,559	17	
18	Directors Fees									18	
19	Professional Services			377,618	377,618	(2,403)	375,215	(184,967)	190,248	19	
20	Dues, Fees, Subscriptions & Promotions			226,959	226,959		226,959	(149,479)	77,480	20	
21	Clerical & General Office Expenses	273,023	7,442	827,141	1,107,606		1,107,606	(327,477)	780,129	21	
22	Employee Benefits & Payroll Taxes			1,644,147	1,644,147		1,644,147		1,644,147	22	
23	Inservice Training & Education									23	
24	Travel and Seminar			3,891	3,891		3,891	4,051	7,942	24	
25	Other Admin. Staff Transportation			5,446	5,446		5,446	3,730	9,176	25	
26	Insurance-Prop.Liab.Malpractice			197,147	197,147		197,147	2,929	200,076	26	
27	Other (specify):*							96,162	96,162	27	
28	<b>TOTAL General Administration</b>	455,182	7,442	3,314,749	3,777,373	(2,403)	3,774,970	(555,051)	3,219,919	28	
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,693,943	547,350	5,265,725	11,507,018	(2,403)	11,504,615	(547,542)	10,957,073	29	

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

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

Facility Name & ID Number The Villa at Evergreen Park

#0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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						482,619	482,619				30
31	Amortization of Pre-Op. & Org.			680,000	680,000		680,000	(680,000)				31
32	Interest			85,114	85,114		85,114	1,628,696	1,713,810			32
33	Real Estate Taxes			286,500	286,500	2,403	288,903	18,261	307,164			33
34	Rent-Facility & Grounds			1,727,120	1,727,120		1,727,120	(1,717,726)	9,394			34
35	Rent-Equipment & Vehicles			56,618	56,618		56,618	1,109	57,727			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,835,352	2,835,352	2,403	2,837,755	(267,041)	2,570,714			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	2,370,265	1,319,293	400,995	4,090,553		4,090,553		4,090,553			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			318,103	318,103		318,103		318,103			42
43	Other (specify):*			952,719	952,719		952,719	(952,719)	0			43
44	<b>TOTAL Special Cost Centers</b>	2,370,265	1,319,293	1,671,817	5,361,375		5,361,375	(952,719)	4,408,656			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,064,208	1,866,643	9,772,894	19,703,745		19,703,745	(1,767,302)	17,936,443			45

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning: 01/01/14

Ending: 12/31/14

**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	(10,316)	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	459,025	30		9
10	Interest and Other Investment Income	(3,352)	32		10
11	Discounts, Allowances, Rebates & Refunds	(7,507)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(10)	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	(79)	21		18
19	Entertainment				19
20	Contributions	(7,046)	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	(504,715)	21		24
25	Fund Raising, Advertising and Promotional	(139,056)	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	(2,013,486)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (2,226,543)		\$	30

**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)	459,241		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 459,241		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (1,767,302)		37

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

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

		1	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>			\$		47

BHF USE ONLY						
48		49		50		51
						52

The Villa at Evergreen Park

Report Period Beginning: 01/01/14  
 Ending: 12/31/14

ID# 0052423

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Sequestration	\$ (196,649)	21	1
2	Patient Personal Items	(10,391)	10	2
3	Meals	(14,685)	21	3
4	Bank Charges	(10,274)	21	4
5	Amortization of Goodwill	(680,000)	31	5
6	Miscellaneous Income	(54,527)	21	6
7	Annual Reports	(500)	20	7
8	PAC Dues	(6,109)	20	8
9	Marketing Expenses	(2,208)	43	9
10	Professional Fee Refund	(399)	19	10
11	Building Company - Professional Fees	(71,236)	19	11
12	Building Company - Bank Service Charge	(1)	21	12
13	Building Company - Title Fees	(2,735)	21	13
14	Building Company - Accounting Fees	(8,277)	19	14
15	Non-allowable Expense	(950,511)	43	15
16	Non-allowable Legal	(17,314)	19	16
17	PAC Dues - IHCA	(4,672)	20	17
18	Additional R&M	17,002	06	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(2,013,486)		49

The Villa at Evergreen Park

Report Period Beginning:           01/01/14            
 Ending:                   12/31/14          

ID#           0052423          

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 Evergreen Park# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

## 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	(7,517)		(3)		1,275							(6,245)	2
3	Housekeeping			1,120									1,120	3
4	Laundry													4
5	Heat and Other Utilities	(10,316)		2,231		2,558	2,217						(3,310)	5
6	Maintenance	17,002		2,600		6,220	56						25,878	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(831)</b>		<b>5,948</b>		<b>10,053</b>	<b>2,273</b>						<b>17,443</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(10,391)											(10,391)	10
10a	Therapy													10a
11	Activities			457									457	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>(10,391)</b>		<b>457</b>									<b>(9,934)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(97,226)	79,513	(172,492)	126	2,389	2,723						(184,967)	19
20	Fees, Subscriptions & Promotions	(157,383)		615		7,253	36						(149,479)	20
21	Clerical & General Office Expenses	(783,666)	2,736	166,264		287,189							(327,477)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			636		3,415							4,051	24
25	Other Admin. Staff Transportation					3,730							3,730	25
26	Insurance-Prop.Liab.Malpractice			1,067		689	1,173						2,929	26
27	Other (specify):*			44,110		52,052							96,162	27
28	<b>TOTAL General Administration</b>	<b>(1,038,275)</b>	<b>82,249</b>	<b>40,200</b>	<b>126</b>	<b>356,717</b>	<b>3,932</b>						<b>(555,051)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(1,049,497)</b>	<b>82,249</b>	<b>46,605</b>	<b>126</b>	<b>366,770</b>	<b>6,205</b>						<b>(547,542)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Villa at Evergreen Park# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	459,025		2,838	4,066	1,838	14,852						482,619	30
31	Amortization of Pre-Op. & Org.	(680,000)											(680,000)	31
32	Interest	(3,352)	1,624,114	16	2,488	152	5,278						1,628,696	32
33	Real Estate Taxes			3,584			14,677						18,261	33
34	Rent-Facility & Grounds		(1,717,726)	12,834	(12,834)	7,397	(7,397)						(1,717,726)	34
35	Rent-Equipment & Vehicles					1,109							1,109	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>(224,327)</b>	<b>(93,612)</b>	<b>19,272</b>	<b>(6,280)</b>	<b>10,496</b>	<b>27,410</b>						<b>(267,041)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(952,719)											(952,719)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(952,719)</b>											<b>(952,719)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	<b>(sum of lines 29, 37 &amp; 44)</b>	<b>(2,226,543)</b>	<b>(11,363)</b>	<b>65,877</b>	<b>(6,154)</b>	<b>377,266</b>	<b>33,615</b>						<b>(1,767,302)</b>	<b>45</b>

**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:	
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)	
1	V	34 Rental Income	\$ 1,717,726	FNR EG LLC	100.00%	\$	\$ (1,717,726)	1
2	V	32 Interest Expense	1	FNR EG LLC	100.00%	1,624,115	1,624,114	2
3	V	19 Professional Fees		FNR EG LLC	100.00%	71,236	71,236	3
4	V	21 Bank Service Charge		FNR EG LLC	100.00%	1	1	4
5	V	21 Title Fees		FNR EG LLC	100.00%	2,735	2,735	5
6	V	19 Accounting Fees		FNR EG LLC	100.00%	8,277	8,277	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,717,727			\$ 1,706,364	\$ * (11,363)	14

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

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%	\$ (3)	\$ (3)
16	V	3	HOUSEKEEPING WAGES	Legacy Healthcare Financial Services	100.00%	1,000	1,000
17	V	3	HOUSEKEEPING SUPPLIES	Legacy Healthcare Financial Services	100.00%	120	120
18	V	5	UTILITIES	Legacy Healthcare Financial Services	100.00%	2,231	2,231
19	V	6	GROUNDS & MAINTENANCE	Legacy Healthcare Financial Services	100.00%	2,600	2,600
20	V	11	ACTIVITIES PROGRAM	Legacy Healthcare Financial Services	100.00%	457	457
21	V	19	PROFESSIONAL FEES	Legacy Healthcare Financial Services	100.00%	7,508	7,508
22	V	20	FEES, SUBSCRIPTIONS	Legacy Healthcare Financial Services	100.00%	615	615
23	V	21	CLERICAL & GENERAL WAGES	Legacy Healthcare Financial Services	100.00%	155,966	155,966
24	V	21	CLERICAL & GENERAL OTHER COSTS	Legacy Healthcare Financial Services	100.00%	10,298	10,298
25	V	24	SEMINARS	Legacy Healthcare Financial Services	100.00%	636	636
26	V	26	INSURANCE	Legacy Healthcare Financial Services	100.00%	1,067	1,067
27	V	27	EMP. BEN.-GEN. ADMIN.	Legacy Healthcare Financial Services	100.00%	31,872	31,872
28	V	30	DEPRECIATION	Legacy Healthcare Financial Services	100.00%	2,838	2,838
29	V	32	INTEREST	Legacy Healthcare Financial Services	100.00%	16	16
30	V	33	REAL ESTATE TAXES	Legacy Healthcare Financial Services	100.00%	3,584	3,584
31	V	34	RENT	Legacy Healthcare Financial Services	100.00%	12,834	12,834
32	V	17	MANAGEMENT FEES- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	16,200	16,200
33	V	17	MANAGEMENT FEES- M. SHABAT	Legacy Healthcare Financial Services	100.00%	16,200	16,200
34	V	27	HEALTH INS/BENEF.- C. RAJCHENBACH	Legacy Healthcare Financial Services	100.00%	6,119	6,119
35	V	27	HEALTH INS/BENEF.- M. SHABAT	Legacy Healthcare Financial Services	100.00%	6,119	6,119
36	V						
37	V	17	MANAGEMENT FEES				(32,400)
38	V	19	BOOKKEEPING FEES				(180,000)
39	Total		\$ 212,400			\$ 278,277	\$ * 65,877

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

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	19 PROFESSIONAL FEES		Legacy Real Properties	100.00%	126	\$	126	15
16	V	30 DEPRECIATION		Legacy Real Properties	100.00%	4,066		4,066	16
17	V	32 INTEREST EXPENSE		Legacy Real Properties	100.00%	2,488		2,488	17
18	V								18
19	V								19
20	V								20
21	V	34 RENT	12,834	Legacy Real Properties	100.00%			(12,834)	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		\$ 12,834			\$ 6,680	\$ *	(6,154)	39

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

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	\$	VILLA FINANCIAL SERVICES, LLC	100.00%	\$ 1,275	\$	1,275	15
16	V	5 UTILITIES		VILLA FINANCIAL SERVICES, LLC	100.00%	2,558		2,558	16
17	V	6 REPAIRS AND MAINTENANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	6,220		6,220	17
18	V	19 PROFESSIONAL FEES		VILLA FINANCIAL SERVICES, LLC	100.00%	2,389		2,389	18
19	V	20 FEES SUBSCRIPTIONS		VILLA FINANCIAL SERVICES, LLC	100.00%	7,253		7,253	19
20	V	21 CLERICAL & GENERAL		VILLA FINANCIAL SERVICES, LLC	100.00%	287,189		287,189	20
21	V	24 SEMINARS AND EDUCATION		VILLA FINANCIAL SERVICES, LLC	100.00%	3,415		3,415	21
22	V	25 ADMIN. STAFF TRAVEL		VILLA FINANCIAL SERVICES, LLC	100.00%	3,730		3,730	22
23	V	26 INSURANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	689		689	23
24	V	27 EMPLOYEE BEN. GEN. ADMIN.		VILLA FINANCIAL SERVICES, LLC	100.00%	52,052		52,052	24
25	V	30 DEPRECIATION		VILLA FINANCIAL SERVICES, LLC	100.00%	1,838		1,838	25
26	V	32 INTEREST		VILLA FINANCIAL SERVICES, LLC	100.00%	152		152	26
27	V	34 RENT		VILLA FINANCIAL SERVICES, LLC	100.00%	7,397		7,397	27
28	V	35 EQUIPMENT RENTAL		VILLA FINANCIAL SERVICES, LLC	100.00%	1,109		1,109	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		\$			\$ 377,266	\$ *	377,266	39

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

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	5 UTILITIES	\$	3737 Chase, LLC	100.00%	\$ 2,217	\$ 2,217
16	V	6 REPAIRS AND MAINTENANCE		3737 Chase, LLC	100.00%	56	56
17	V	19 PROFESSIONAL FEES		3737 Chase, LLC	100.00%	320	320
18	V	19 REAL ESTATE TAX PROTEST FEES		3737 Chase, LLC	100.00%	2,403	2,403
19	V	20 DUES & SUBSCRIPTIONS		3737 Chase, LLC	100.00%	36	36
20	V	26 INSURANCE		3737 Chase, LLC	100.00%	1,173	1,173
21	V	30 DEPRECIATION		3737 Chase, LLC	100.00%	14,852	14,852
22	V	32 INTEREST EXPENSE		3737 Chase, LLC	100.00%	5,278	5,278
23	V	33 REAL ESTATE TAXES		3737 Chase, LLC	100.00%	14,677	14,677
24	V						
25	V						
26	V	34 RENT	7,397	3737 Chase, LLC	100.00%		(7,397)
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		\$ 7,397			\$ 41,012	\$ * 33,615

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

**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.

**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.

**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.

**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.

**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.

Facility Name & ID Number

The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	19.563%	ASTORIA PLACE	CHICAGO	VILLA FINANCIAL SERVICES	SKOKIE	MANAGEMENT CO	1
2	MENACHEM SHABAT	19.563%	BETHANY TERRACE	MORTON GROVE	3737 CHASE, LLC	SKOKIE	BUILDING CO	2
3	RONALD SHABAT	10.384%	CHALET LIVING & REHAB	CHICAGO	FNR EG, LLC		BUILDING CO	3
4	NETZACH INVESTMENTS LLC	10.000%	THE GROVE OF EVANSTON,LLC	EVANSTON	LEGACY REAL PROPERTIES , I	LINCOLNWOOD	BUILDING CO	4
5	THE RAJCHENBACH FAMILY TRUST	6.685%	THE VILLA AT EVERGREEN	EVERGREEN PARK	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKKEEP	5
6	SUSAN FRIEDMAN	5.000%	THE GROVE OF FOX VALLEY	AURORA	AURORA SUPPORTIVE LIVING	AURORA	SUPPORTIVE LIVING	6
7	ROSS BOTTNER	2.606%	THE GROVE OF LAGRANGE PARK LLC	LAGRANGE PARK	TERRACE GARDENS	MORTON GROVE	ASSISTED LIVING	7
8	EREZ BAVER	2.500%	THE GROVE AT THE LAKE	ZION				8
9	JACK RAJCHENBACH	1.951%	LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				9
10	YOSEPH & NAOMI RAJCHENBACH	.437%	THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER	CHICAGO				10
11	AVRUM & CHANA RAJCHENBACH	.437%	AVANTARA LONG GROVE	LONG GROVE				11
12	SHLOMO ZALMAN BUSEL & CHAVA BUSEL	.437%	THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE				12
13	PINCHAS & NAHAMA SCHWARTZ	.437%	THE GROVE OF NORTHBROOK	NORTHBROOK				13
14	MENACHEM BERGER	10.100%	WARREN BARR NORTH SHORE	HIGHLAND PARK				14
15	TODD STERN	4.950%	AVANTARA PARK RIDGE	PARK RIDGE				15
16	BENJAMIN ISRAEL	4.950%	PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				16
17			WARREN BARR SOUTH LOOP	CHICAGO				17
18			WARREN BARR	CHICAGO				18
19			GROVE AT THE LAKE LIVING AND REHABILITATION	ZION				19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number

The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number The Villa at Evergreen Park # 0052423 Report Period Beginning: 01/01/14 Ending: 12/31/14

## 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	Chaim Rajchenbach	Owner	Administrative	19.56%	See Attached	4.05	8.10%	Alloc. Salary	\$ 16,200	17-03	1
2	Menachem Shabat	Owner	Administrative	19.56%	See Attached	4.05	8.10%	Alloc. Salary	16,200	17-03	2
3	Ross Bottner	CFO	Administrative	2.61%	See Attached	3.24	8.10%	Alloc. Salary	16,200	21-07	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	\$ 48,600		13

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

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	1,090,513	21	\$ (38)	88,330	\$ (3)	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	1,090,513	21	12,349	88,330	1,000	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	1,090,513	21	1,477	88,330	120	3
4	5	UTILITIES	AVAIL. BED DAYS	1,090,513	21	27,544	88,330	2,231	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	1,090,513	21	32,093	88,330	2,600	5
6	11	ACTIVITIES PROGRAM	AVAIL. BED DAYS	1,090,513	21	5,642	88,330	457	6
7	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	92,690	88,330	7,508	7
8	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	1,090,513	21	7,596	88,330	615	8
9	21	CLERICAL & GENERAL WAG	AVAIL. BED DAYS	1,090,513	21	1,925,545	88,330	155,966	9
10	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	1,090,513	21	127,135	88,330	10,298	10
11	24	SEMINARS	AVAIL. BED DAYS	1,090,513	21	7,856	88,330	636	11
12	26	INSURANCE	AVAIL. BED DAYS	1,090,513	21	13,167	88,330	1,067	12
13	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	1,090,513	21	393,489	88,330	31,872	13
14	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	35,040	88,330	2,838	14
15	32	INTEREST	AVAIL. BED DAYS	1,090,513	21	199	88,330	16	15
16	33	REAL ESTATE TAXES	AVAIL. BED DAYS	1,090,513	21	44,250	88,330	3,584	16
17	34	RENT	AVAIL. BED DAYS	1,090,513	21	158,445	88,330	12,834	17
18	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	21	200,000	4	16,200	18
19	17	MANAGEMENT FEES- M. SH	AVG HOURS WKD	50	21	200,000	4	16,200	19
20	27	HEALTH INS/BENEF.- C. RAJ	AVG HOURS WKD	50	21	75,547	4	6,119	20
21	27	HEALTH INS/BENEF.- M. SHA	AVG HOURS WKD	50	21	75,547	4	6,119	21
22									22
23									23
24									24
25	TOTALS					\$ 3,435,573	\$ 1,937,894	\$ 278,277	25

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	1,550	88,330	126	1
2	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	50,196	88,330	4,066	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	1,090,513	21	30,719	88,330	2,488	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					\$ 82,465	\$	\$ 6,680	25

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 VILLA FINANCIAL SERVICES, LLC  
 Street Address 3755 WEST CHASE AVENUE  
 City / State / Zip Code SKOKIE, IL 60076  
 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 REV	4,361,823	17	\$ 9,627	\$ 577,741	\$ 1,275	1	
2	5	UTILITIES	MNMGT FEE REV	4,361,823	17	19,315	577,741	2,558	2	
3	6	REPAIRS AND MAINTENANCE	MNMGT FEE REV	4,361,823	17	46,962	577,741	6,220	3	
4	19	PROFESSIONAL FEES	MNMGT FEE REV	4,361,823	17	18,033	577,741	2,389	4	
5	20	FEES SUBSCRIPTIONS	MNMGT FEE REV	4,361,823	17	54,760	577,741	7,253	5	
6	21	CLERICAL & GENERAL	MNMGT FEE REV	4,361,823	17	2,168,215	2,050,495	577,741	287,189	6
7	24	SEMINARS AND EDUCATION	MNMGT FEE REV	4,361,823	17	25,783	577,741	3,415	7	
8	25	ADMIN. STAFF TRAVEL	MNMGT FEE REV	4,361,823	17	28,164	577,741	3,730	8	
9	26	INSURANCE	MNMGT FEE REV	4,361,823	17	5,202	577,741	689	9	
10	27	EMPLOYEE BEN. GEN. ADMIN	MNMGT FEE REV	4,361,823	17	392,983	577,741	52,052	10	
11	30	DEPRECIATION	MNMGT FEE REV	4,361,823	17	13,873	577,741	1,838	11	
12	32	INTEREST	MNMGT FEE REV	4,361,823	17	1,146	577,741	152	12	
13	34	RENT	MNMGT FEE REV	4,361,823	17	55,844	577,741	7,397	13	
14	35	EQUIPMENT RENTAL	MNMGT FEE REV	4,361,823	17	8,370	577,741	1,109	14	
15									15	
16									16	
17									17	
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,848,277	\$ 2,050,495	\$ 377,266	25	

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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 3737 Chase, LLC  
 Street Address 3755 Chase Ave.  
 City / State / Zip Code Skokie, IL, 60076  
 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	5	UTILITIES	MANAGEMENT FEE REVE 4,361,823	17	\$ 16,738	\$	577,741	\$ 2,217	1
2	6	REPAIRS AND MAINTENANCE	MANAGEMENT FEE REVE 4,361,823	17	420		577,741	56	2
3	19	PROFESSIONAL FEES	MANAGEMENT FEE REVE 4,361,823	17	2,415		577,741	320	3
4	19	REAL ESTATE TAX PROTEST	MANAGEMENT FEE REVE 4,361,823	17	18,141		577,741	2,403	4
5	20	DUES & SUBSCRIPTIONS	MANAGEMENT FEE REVE 4,361,823	17	270		577,741	36	5
6	26	INSURANCE	MANAGEMENT FEE REVE 4,361,823	17	8,858		577,741	1,173	6
7	30	DEPRECIATION	MANAGEMENT FEE REVE 4,361,823	17	112,126		577,741	14,852	7
8	32	INTEREST EXPENSE	MANAGEMENT FEE REVE 4,361,823	17	39,847		577,741	5,278	8
9	33	REAL ESTATE TAXES	MANAGEMENT FEE REVE 4,361,823	17	110,809		577,741	14,677	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				\$ 309,624	\$		\$ 41,012	25

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423 Report Period Beginning: 01/01/14 Ending: 12/31/14

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending: 12/31/14

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

Facility Name & ID Number

The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

	1	Name of Lender	2		3	4	5	6		7	8	9	10						
			Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
			YES	NO											Original	Balance			
		<b>A. Directly Facility Related</b>																	
		<b>Long-Term</b>																	
1		LendCo		X	Mortgage			\$	\$ 6,805,381			\$	1						
2		Private Bank		X	Mortgage				14,526,090				2						
3													3						
4													4						
5													5						
		<b>Working Capital</b>																	
6		The Private Bank		X	Line of Credit				2,904,288				6						
7		Allocated - Villa Financial Services		X								152	7						
8		See Supplemental Schedule							680,210			7,782	8						
9		<b>TOTAL Facility Related</b>					\$	\$ 24,915,969			\$	1,717,163	9						
		<b>B. Non-Facility Related*</b>																	
10		Interest Income		X								(3,352)	10						
11		Bldg. Co. - Interest Income		X								(1)	11						
12													12						
13													13						
14		<b>TOTAL Non-Facility Related</b>					\$	\$			\$	(3,353)	14						
15		<b>TOTALS (line 9+line14)</b>					\$	\$ 24,915,969			\$	1,713,809	15						

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

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

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

Facility Name & ID Number

The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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 - 3737 Chase, LLC		X				\$	\$			\$ 5,278					
9	Allocated - Legacy HC Financial Servi		X								16					
10	Allocated - Legacy Real Properties		X								2,488					
11	Private Bank		X	Line of Credit				680,210								
12																
13																
14	<b>TOTAL Working Capital</b>							680,210			7,782					
	<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 2013 report.		\$	<u>114,544</u>		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>278,140</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>163,596</u>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>141,165</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>2,403</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>307,164</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<u>311,231</u>	8	<b>FOR BHF USE ONLY</b>	
	2010	<u>200,978</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ _____ 13
	2011	<u>169,605</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ _____ 14
	2012	<u>252,292</u>	11	15	LESS REFUND FROM LINE 6 \$ _____ 15
	2013	<u>259,879</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____ 16
<b>Beginning Accrual Adjusted</b>					
<b>Allocated - 3737 Chase, LLC - \$14,677</b>					
<b>Allocated - Legacy HC Financial Services - \$3,584</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.**

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Villa at Evergreen Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0052423

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 2013 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 2013.

(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>24-11-411-014-0000</u>	<u>Long Term Care Property</u>	\$ <u>259,879.15</u>	\$ <u>259,879.15</u>
2. <u>10-26-318-023-0000</u>	<u>See Attached</u>	\$ <u>96,109.63</u>	\$ <u>12,730.11</u>
3. <u>10-35-104-076-0000</u>	<u>See Attached</u>	\$ <u>38,392.03</u>	\$ <u>3,109.70</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>394,380.81</u></u>	\$ <u><u>275,718.96</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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 Evergreen Park

# 0052423 Report Period Beginning:

01/01/14 Ending:

12/31/14

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 82,212 B. General Construction Type: Exterior Brick Frame \_\_\_\_\_ Number of Stories 1

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	<u>Facility</u>		<u>2013</u>	<u>\$ 2,000,000</u>	<u>1</u>
2	<u>Allocated - 3737 Chase, LLC &amp; Legacy Real Properties</u>			<u>40,703</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 2,040,703</b>	<b>3</b>

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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	242		2013	1963	\$ 10,200,000	\$	35	\$ 291,429	\$ 291,429	\$ 2,657,331	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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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								67
68			455,843	10,215	16,940	6,725	34,874	68
69								69
70			\$ 10,655,843	\$ 10,215	\$ 308,369	\$ 298,154	\$ 2,692,205	70

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

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

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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>		\$ 10,655,843	\$ 10,215		\$ 308,369	\$ 298,154	\$ 2,692,205	1
2	Resident Room 300 Wing Wallpaper	2013	3,927		20	196	196	196	2
3	300 Wing Tiling	2013	17,283		20	864	864	864	3
4	300 Wing - Drop Ceiling, Railings, Baseboards	2013	20,000		20	1,000	1,000	1,000	4
5	300 Wing - Tiling, Paint, Drop Ceiling, Electric Work, Wall Sconce	2013	94,006		20	4,700	4,700	4,700	5
6	Custom Wall Sconce	2013	3,140		20	157	157	157	6
7	Custom Wall Sconce	2013	3,198		20	160	160	160	7
8	Lobby - Tiling	2014	22,750		20	1,137	1,137	1,137	8
9	Landscaping	2014	18,750		20	938	938	938	9
10	Sprinkler System	2014	19,465		20	973	973	973	10
11	Replaced Tampering Valves For Hot Water	2014	5,856		20	293	293	293	11
12	Boiler Repairs	2014	7,129		20	356	356	356	12
13	Masonry, Stone Work, Eletrical, Roofing, Asphalt	2014	273,275		20	13,664	13,664	13,664	13
14	Drained System And Removed Sprinkler Piping	2014	4,740		20	237	237	237	14
15	300 Wing, Rm 321,322,323 - Primer And Paint, Installed Ceiling, V	2014	68,550		20	3,428	3,428	3,428	15
16	Library And Lobby - Demolition Work, Primer And Paint, Ceiling	2014	40,000		20	2,000	2,000	2,000	16
17	Roofing	2014	3,100		20	155	155	155	17
18	Bathroom Tiling	2014	3,057		20	153	153	153	18
19	Tiling	2014	3,526		20	176	176	176	19
20	Heater Repairs	2014	10,750		20	538	538	538	20
21	Parking Lot Seal Coating	2014	5,123		20	256	256	256	21
22	500 Wing Tiling	2014	19,465		20	973	973	973	22
23	Heater Repairs	2014	5,497		20	275	275	275	23
24	Sprinkler System	2014	11,844		20	592	592	592	24
25	Sprinkler System	2014	19,583		20	979	979	979	25
26	Tiling	2014	4,430		20	222	222	222	26
27	500 Wing Tiling	2014	6,900		20	345	345	345	27
28	Heater And Cooler Repairs	2014	2,687		20	134	134	134	28
29	Elevator Repairs	2014	3,500		20	175	175	175	29
30	Repaired Fire Alarm System	2014	2,890		20	145	145	145	30
31	Pump Repair	2014	3,837		20	192	192	192	31
32	Pullstation And Alarm Pipes	2014	2,876		20	144	144	144	32
33	Freezer Door Repair	2014	4,859		20	243	243	243	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,371,836	\$ 10,215		\$ 344,168	\$ 333,953	\$ 2,728,004	34

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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		\$ 11,371,836	\$ 10,215		\$ 344,168	\$ 333,953	\$ 2,728,004	1
2	Custom Wall Sconce	2014	3,130		20	157	157	157	2
3	Office Wing - Wallpaper	2014	8,508		20	425	425	425	3
4	Handrails	2014	2,516		20	126	126	126	4
5	Office Wing - Carpeting	2014	10,063		20	503	503	503	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)		\$ 11,396,053	\$ 10,215		\$ 345,379	\$ 335,164	\$ 2,729,215	34

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	Totals from Page 12C, Carried Forward		\$ 11,396,053	\$ 10,215		\$ 345,379	\$ 335,164	\$ 2,729,215	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
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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)		\$ 11,396,053	\$ 10,215		\$ 345,379	\$ 335,164	\$ 2,729,215	34

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**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		\$ 11,396,053	\$ 10,215		\$ 345,379	\$ 335,164	\$ 2,729,215	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)	\$ 11,396,053	\$ 10,215		\$ 345,379	\$ 335,164	\$ 2,729,215	34

\*\*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	Totals from Page 12E, Carried Forward			\$		\$				\$		\$		\$		1
2	Buildings:															2
3																3
4																4
5																5
6																6
7																7
8	Leasehold Improvements															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)			\$		\$				\$		\$		\$		34

\*\*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		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	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	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
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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)		\$	\$		\$	\$	\$	34

\*\*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>Totals from Page 12G, Carried Forward</b>		\$	\$		\$	\$	\$	1
2	<b>Buildings:</b>								2
3	Allocated 3737 Chase, LLC	2013	193,095	4,951	39	4,951		5,983	3
4									4
5	Allocated - Legacy Real Properties	2008	51,342	1,711	30	1,711		9,413	5
6									6
7									7
8	<b>Leasehold Information</b>								8
9	Allocated 3737 Chase, LLC	2014	150,364	1,813	20	7,315	5,502	7,315	9
10									10
11	Allocated - Legacy HC Financial Services	2012	2,310	160	20	115	(45)	346	11
12	Allocated - Legacy HC Financial Services	2013	7,388	513	20	369	(144)	739	12
13	Allocated - Legacy HC Financial Services	2014	721	50	20	36	(14)	36	13
14									14
15	Allocated - Legacy Real Properties	2009	29,156	729	20	1,458	729	6,925	15
16	Allocated - Legacy Real Properties	2010	8,866	288	20	355	67	1,597	16
17	Allocated - Legacy Real Properties	2011	12,601		20	630	630	2,520	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 455,843	\$ 10,215		\$ 16,940	\$ 6,725	\$ 34,874	34

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

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

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	Totals from Page 12H, Carried Forward		\$ 455,843	\$ 10,215		\$ 16,940	\$ 6,725	\$ 34,874	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
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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)		\$ 455,843	\$ 10,215		\$ 16,940	\$ 6,725	\$ 34,874	34

\*\*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	\$ 1,153,482	\$ 2,541	\$ 114,874	\$ 112,333	10	\$ 221,285	71
72	Current Year Purchases	245,525	10,838	22,365	11,527	10	22,365	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,399,007	\$ 13,379	\$ 137,240	\$ 123,861		\$ 243,651	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)	\$ 14,835,763	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 23,594	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 482,619	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 459,025	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,972,866	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	CIP	\$ 329,972	92
93			93
94			94
95		\$ 329,972	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.

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Storage				9,394			5
6								6
7	TOTAL				\$ 9,394			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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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: \$ 54,286 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Chrysler	\$ 629.00	\$ 3,441	17
18					18
19					19
20					20
21	TOTAL		\$ 629.00	\$ 3,441	21

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

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

Facility Name & ID Number The Villa at Evergreen Park # 0052423 Report Period Beginning: 01/01/14 Ending: 12/31/14  
 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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

<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.

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)		Total Units (Column 2 + 4)		Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost										
1	Licensed Occupational Therapist	39 - 01	hrs	\$ 863,238		\$		\$				\$	863,238		1	
2	Licensed Speech and Language Development Therapist	39 - 01	hrs	209,315									209,315		2	
3	Licensed Recreational Therapist		hrs												3	
4	Licensed Physical Therapist	39 - 01	hrs	1,297,712			5,368						1,303,080		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 prescripts							1,052,824			1,052,824		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>						395,627			266,469			662,096		13	
14	<b>TOTAL</b>			\$ 2,370,265		\$	400,995	\$	1,319,293		\$	4,090,553		14		

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

Facility Name & ID Number The Villa at Evergreen Park# 0052423Report Period Beginning: 01/01/14

Ending:

12/31/14

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14

(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	\$	\$ 293,264	1
2	Cash-Patient Deposits	1,000	1,000	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	5,383,763	5,383,763	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	95,710	95,710	6
7	Other Prepaid Expenses	219,874	484,937	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	26,032	26,032	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,726,379	\$ 6,284,706	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,000,000	13
14	Buildings, at Historical Cost		10,200,000	14
15	Leasehold Improvements, at Historical Cost	747,908	747,908	15
16	Equipment, at Historical Cost	432,337	1,432,337	16
17	Accumulated Depreciation (book methods)	(6,072)	(187,482)	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):	6,608,841	8,340,299	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,783,014	\$ 22,533,062	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 13,509,393	\$ 28,817,768	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 824,653	\$ 824,653	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,904,288	3,584,498	29
30	Accrued Salaries Payable	389,967	389,967	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,851	21,851	31
32	Accrued Real Estate Taxes(Sch.IX-B)		141,165	32
33	Accrued Interest Payable	12,322	231,833	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	54,498	54,498	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,207,579	\$ 5,248,465	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		21,331,471	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	See Attached Schedule	2,536,950	2,569,653	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,536,950	\$ 23,901,124	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,744,529	\$ 29,149,589	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 6,764,864	\$ (331,821)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 13,509,393	\$ 28,817,768	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,826,539</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</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>6,826,539</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(61,675)	<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>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>(61,675)</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>6,764,864</b>	<b>24</b> *

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

**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	\$ 16,980,168	1
2	Discounts and Allowances for all Levels	(12,223,396)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 4,756,772</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	13,166,640	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 13,166,640</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	1,055,469	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	281,287	19
20	Radiology and X-Ray	61,540	20
21	Other Medical Services	254,577	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 1,652,873</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,352	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 3,352</b>	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	62,433	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 62,433</b>	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 19,642,070</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,918,000	31
32	Health Care	5,811,645	32
33	General Administration	3,777,373	33
<b>B. Capital Expense</b>			
34	Ownership	2,835,352	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	5,043,272	35
36	Provider Participation Fee	318,103	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>\$ 19,703,745</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(61,675)</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (61,675)</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 3,212,577	44
45	Private Pay - Net Inpatient Revenue	656,164	45
46	Medicare - Net Inpatient Revenue	1,146,796	46
47	Other-(specify) <u>Insurance</u>	(258,765)	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 4,756,772</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.

Facility Name & ID Number The Villa at Evergreen Park

# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

	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	2,085	2,125	\$ 110,818	\$ 52.15	1
2	Assistant Director of Nursing	1,657	1,673	67,052	40.08	2
3	Registered Nurses	60,578	61,814	1,845,051	29.85	3
4	Licensed Practical Nurses	40,073	40,871	1,055,630	25.83	4
5	CNAs & Orderlies	120,466	122,962	1,395,043	11.35	5
6	CNA Trainees					6
7	Licensed Therapist	61,699	62,959	2,370,265	37.65	7
8	Rehab/Therapy Aides	8,085	8,261	254,652	30.83	8
9	Activity Director	1,791	1,839	39,142	21.28	9
10	Activity Assistants	4,735	4,765	57,945	12.16	10
11	Social Service Workers	10,323	10,499	294,964	28.09	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	471	481	5,053	10.51	15
16	Dishwashers					16
17	Maintenance Workers	3,974	4,030	93,639	23.24	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,032	2,080	139,310	66.98	20
21	Assistant Administrator	1,317	1,349	42,849	31.76	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,061	15,368	273,023	17.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,369	1,397	19,772	14.16	33
34	TOTAL (lines 1 - 33)	335,716	342,473	\$ 8,064,208 *	\$ 23.55	34

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

\*\* See instructions.

**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	Monthly	\$ 783,556	01-03	35
36	Medical Director	Monthly	150,513	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant	Monthly	21,000	10-03	38
39	Pharmacist Consultant	Monthly	2,112	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	5,038	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,410	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 970,429		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



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												
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9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number The Villa at Evergreen Park# 0052423

Report Period Beginning:

01/01/14

Ending:

12/31/14**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. II Council on LTC \$18,513 and IHCA \$12,170
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 42,415 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. \$ 318,103  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.