

		FOR BHF USE					

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0051243</u></p> <p>Facility Name: <u>The Villa at Windsor Park</u></p> <p>Address: <u>2649 East 75th St</u> <u>Chicago</u> <u>60649</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(773) 356-9300</u> Fax # <u>(773) 356-9384</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>5/28/1998</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236-1111</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input checked="" type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/14</u> to <u>12/31/14</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2" style="width: 20%;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td rowspan="2">Paid Preparer</td> <td>(Type or Print Name) _____</td> </tr> <tr> <td>(Title) _____</td> </tr> <tr> <td></td> <td>(Signed) _____</td> </tr> <tr> <td></td> <td>(Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) <u>Kimberley A. Waite, C.P.A.</u></td> </tr> <tr> <td></td> <td>(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></td> </tr> <tr> <td></td> <td>(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u></td> </tr> </table> <p>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) _____	(Title) _____		(Signed) _____		(Date) _____		(Print Name and Title) <u>Kimberley A. Waite, C.P.A.</u>		(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u>		(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>
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Facility Name & ID Number The Villa at Windsor Park

0051243 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	240	Skilled (SNF)	240	87,600	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	240	TOTALS	240	87,600	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF			15,929	15,929	8
9	SNF/PED					9
10	ICF	48,627	2,493	1,290	52,410	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,627	2,493	17,219	68,339	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.01%

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/01/2010

J. Was the facility purchased or leased after January 1, 1978?
YES Date 11/01/2010 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 240 and days of care provided 15,929

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL 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 & ID Number

The Villa at Windsor Park

0051243

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
	A. General Services										
1	Dietary	382,236	58,766	20,845	461,847		461,847	461,847		1	
2	Food Purchase		361,679		361,679	(47,468)	314,211	314,262	51	2	
3	Housekeeping		36,346	317,858	354,204		354,204	354,204		3	
4	Laundry		17,107	212,605	229,712		229,712	229,712		4	
5	Heat and Other Utilities			276,052	276,052		276,052	263,880	(12,172)	5	
6	Maintenance	216,392	5,034	236,892	458,318		458,318	494,887	36,569	6	
7	Other (specify):*									7	
8	TOTAL General Services	598,628	478,932	1,064,252	2,141,812	(47,468)	2,094,344	2,118,792	24,448	8	
	B. Health Care and Programs										
9	Medical Director			150,388	150,388		150,388	150,388		9	
10	Nursing and Medical Records	4,397,133	182,123	19,120	4,598,376		4,598,376	4,598,376		10	
10a	Therapy	170,856	19,934		190,790		190,790	190,790		10a	
11	Activities	187,420	11,380		198,800		198,800	198,800		11	
12	Social Services	131,313			131,313		131,313	131,313		12	
13	CNA Training									13	
14	Program Transportation			131,292	131,292		131,292	124,774	(6,518)	14	
15	Other (specify):*									15	
16	TOTAL Health Care and Programs	4,886,722	213,437	300,800	5,400,959		5,400,959	5,394,441	(6,518)	16	
	C. General Administration										
17	Administrative	187,904		257,630	445,534		445,534	287,905	(157,629)	17	
18	Directors Fees									18	
19	Professional Services			210,819	210,819	(14,054)	196,765	187,786	(8,979)	19	
20	Dues, Fees, Subscriptions & Promotions			63,007	63,007		63,007	43,624	(19,383)	20	
21	Clerical & General Office Expenses	307,224	2,556	1,170,143	1,479,923		1,479,923	533,446	(946,477)	21	
22	Employee Benefits & Payroll Taxes			1,115,986	1,115,986	47,468	1,163,454	1,163,454		22	
23	Inservice Training & Education									23	
24	Travel and Seminar			744	744		744	1,233	489	24	
25	Other Admin. Staff Transportation			35,392	35,392		35,392	9,735	(25,657)	25	
26	Insurance-Prop.Liab.Malpractice			283,685	283,685		283,685	280,592	(3,093)	26	
27	Other (specify):*							7,455	7,455	27	
28	TOTAL General Administration	495,128	2,556	3,137,406	3,635,090	33,415	3,668,505	2,515,231	(1,153,274)	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,980,478	694,925	4,502,458	11,177,861	(14,054)	11,163,807	10,028,464	(1,135,344)	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.

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	
	D. Ownership											
30	Depreciation			463,763	463,763		463,763	304,345	768,108			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			44,888	44,888		44,888	697,336	742,224			32
33	Real Estate Taxes			7,788	7,788	14,054	21,842	196,185	218,027			33
34	Rent-Facility & Grounds			1,998,960	1,998,960		1,998,960	(1,375,140)	623,820			34
35	Rent-Equipment & Vehicles			5,765	5,765		5,765	159	5,924			35
36	Other (specify):*			46,755	46,755		46,755	(46,755)	0			36
37	TOTAL Ownership			2,567,919	2,567,919	14,054	2,581,973	(223,870)	2,358,103			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		803,244	1,797,838	2,601,082		2,601,082		2,601,082			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			429,579	429,579		429,579		429,579			42
43	Other (specify):*			756,476	756,476		756,476	(756,476)	(0)			43
44	TOTAL Special Cost Centers		803,244	2,983,893	3,787,137		3,787,137	(756,476)	3,030,661			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,980,478	1,498,169	10,054,270	17,532,917	(0)	17,532,917	(2,115,689)	15,417,228			45

THE TOTAL FOR COLUMN 5 MUST BE ZERO,PLEASE CORRECT

*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 Windsor Park

0051243

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	(12,856)	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	(111,183)	30		9
10	Interest and Other Investment Income	(3,958)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(132)	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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(945,527)	21		24
25	Fund Raising, Advertising and Promotional	(4,994)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,069,671)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,148,321)		\$	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)	32,632		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 32,632		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,115,689)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	51
					52

The Villa at Windsor Park

	<u>ID#</u>	<u>0051243</u>
Report Period Beginning:	<u>01/01/14</u>	
Ending:	<u>12/31/14</u>	

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable Auto Rental	\$ (26,191)	25	1
2	Non-allowable Travel	(4,213)	43	2
3	Rental Income	(292)	06	3
4	Insurance Premiums	(3,360)	26	4
5	Referral Fees	(31,125)	21	5
6	Promo/Art/Design/Print	(4,543)	43	6
7	Resident Retention	(18,556)	43	7
8	Locater/Promo/Gifts	(1,397)	43	8
9	Marketing/Entertainment	(50,166)	43	9
10	Marketing Supplies	(4,649)	43	10
11	Bank Fees	(10,959)	21	11
12	Donations	(5,859)	20	12
13	Bldg. Company - Bank Fees	(218)	21	13
14	Bldg. Company - Acquisition Costs	(205,114)	36	14
15	Acquisition Costs	(46,755)	36	15
16	Non-allowable Fees	(672,953)	43	16
17	PAC Dues	(8,554)	20	17
18	Non-allowable Dues	(1,020)	20	18
19	Non-allowable Legal	(9,711)	19	19
20	Additional R&M	35,962	06	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,069,671)		49

The Villa at Windsor Park

ID# 0051243

Report Period Beginning: 01/01/14

Ending: 12/31/14

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	Total	0	49

STATE OF ILLINOIS

Summary A

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

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	(132)		183									51	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(12,856)		366	318								(12,172)	5
6	Maintenance	35,670		891	8								36,569	6
7	Other (specify):*													7
8	TOTAL General Services	22,682		1,440	326								24,448	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation					(6,518)							(6,518)	14
15	Other (specify):*													15
16	TOTAL Health Care and Programs					(6,518)							(6,518)	16
	C. General Administration													
17	Administrative			(157,629)									(157,629)	17
18	Directors Fees													18
19	Professional Services	(9,711)		342	390								(8,979)	19
20	Fees, Subscriptions & Promotions	(20,427)		1,039	5								(19,383)	20
21	Clerical & General Office Expenses	(987,829)	218	41,134									(946,477)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			489									489	24
25	Other Admin. Staff Transportation	(26,191)		534									(25,657)	25
26	Insurance-Prop.Liab.Malpractice	(3,360)		99	168								(3,093)	26
27	Other (specify):*			7,455									7,455	27
28	TOTAL General Administration	(1,047,518)	218	(106,537)	563								(1,153,274)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,024,836)	218	(105,097)	889	(6,518)							(1,135,344)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Villa at Windsor Park

0051243

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(111,183)	413,138	263	2,127								304,345	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,958)	700,516	22	756								697,336	32
33	Real Estate Taxes		194,083		2,102								196,185	33
34	Rent-Facility & Grounds		(1,375,140)	1,059	(1,059)								(1,375,140)	34
35	Rent-Equipment & Vehicles			159									159	35
36	Other (specify):*	(251,869)	205,114										(46,755)	36
37	TOTAL Ownership	(367,010)	137,711	1,503	3,926								(223,870)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(756,476)											(756,476)	43
44	TOTAL Special Cost Centers	(756,476)											(756,476)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(2,148,321)	137,929	(103,594)	4,815	(6,518)							(2,115,689)	45

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	\$ 1,998,960	Windsor Park Realty, LLC	100.00%	\$ 623,820	\$ (1,375,140)	1
2	V	21 Bank Fees		Windsor Park Realty, LLC	100.00%	218	218	2
3	V	36 Acquisition Costs		Windsor Park Realty, LLC	100.00%	205,114	205,114	3
4	V	30 Depreciation Expense		Windsor Park Realty, LLC	100.00%	413,138	413,138	4
5	V	33 Real Estate Taxes		Windsor Park Realty, LLC	100.00%	194,083	194,083	5
6	V	32 Interest Expense		Windsor Park Realty, LLC	100.00%	700,516	700,516	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,998,960			\$ 2,136,889	\$ * 137,929	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	VILLA FINANCIAL SERVICES, LLC	100.00%	\$ 183	\$	183	15
16	V	5	UTILITIES	VILLA FINANCIAL SERVICES, LLC	100.00%	366		366	16
17	V	6	REPAIRS AND MAINTENANCE	VILLA FINANCIAL SERVICES, LLC	100.00%	891		891	17
18	V	19	PROFESSIONAL FEES	VILLA FINANCIAL SERVICES, LLC	100.00%	342		342	18
19	V	20	FEES SUBSCRIPTIONS	VILLA FINANCIAL SERVICES, LLC	100.00%	1,039		1,039	19
20	V	21	CLERICAL & GENERAL	VILLA FINANCIAL SERVICES, LLC	100.00%	41,134		41,134	20
21	V	24	SEMINARS AND EDUCATION	VILLA FINANCIAL SERVICES, LLC	100.00%	489		489	21
22	V	25	ADMIN. STAFF TRAVEL	VILLA FINANCIAL SERVICES, LLC	100.00%	534		534	22
23	V	26	INSURANCE	VILLA FINANCIAL SERVICES, LLC	100.00%	99		99	23
24	V	27	EMPLOYEE BEN. GEN. ADMIN.	VILLA FINANCIAL SERVICES, LLC	100.00%	7,455		7,455	24
25	V	30	DEPRECIATION	VILLA FINANCIAL SERVICES, LLC	100.00%	263		263	25
26	V	32	INTEREST	VILLA FINANCIAL SERVICES, LLC	100.00%	22		22	26
27	V	34	RENT	VILLA FINANCIAL SERVICES, LLC	100.00%	1,059		1,059	27
28	V	35	EQUIPMENT RENTAL	VILLA FINANCIAL SERVICES, LLC	100.00%	159		159	28
29	V								29
30	V								30
31	V	17	MANAGEMENT FEES	VILLA FINANCIAL SERVICES, LLC	100.00%			(157,629)	31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 157,629			\$ 54,035	\$ *	(103,594)	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%	\$ 318	\$	318	15
16	V	6 REPAIRS AND MAINTENANCE		3737 Chase, LLC	100.00%	8		8	16
17	V	19 PROFESSIONAL FEES		3737 Chase, LLC	100.00%	46		46	17
18	V	19 REAL ESTATE TAX PROTEST FEES		3737 Chase, LLC	100.00%	344		344	18
19	V	20 DUES & SUBSCRIPTIONS		3737 Chase, LLC	100.00%	5		5	19
20	V	26 INSURANCE		3737 Chase, LLC	100.00%	168		168	20
21	V	30 DEPRECIATION		3737 Chase, LLC	100.00%	2,127		2,127	21
22	V	32 INTEREST EXPENSE		3737 Chase, LLC	100.00%	756		756	22
23	V	33 REAL ESTATE TAXES		3737 Chase, LLC	100.00%	2,102		2,102	23
24	V								24
25	V								25
26	V	34 RENT	1,059	3737 Chase, LLC	100.00%			(1,059)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,059			\$ 5,874	\$ *	4,815	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	14 Ambulance	\$ 28,071	Lifeline Ambulance	100.00%	\$ 21,553	\$ (6,518)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 28,071			\$ 21,553	\$ * (6,518)

* 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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	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	Total		\$			\$	\$ *	39

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

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	MARK BERGER	45.00%	ADDINGTON PLACE	NORTHVILLE, MICHIGAN	3737 CHASE, LLC	SKOKIE	BUILDING CO	1
2	CHAIM RAJCHENBACH	10.00%	HARBOR HOUSE	WHEELING	VILLA FINANCIAL SERVICES	SKOKIE	MANAGEMENT CO	2
3	MENACHEM SHABAT	10.00%	HOLLAND HOME	SOUTH HOLLAND	WINDSOR PARK REALTY	CHICAGO	BUILDING CO	3
4	ATIED ASSOCIATES, LLC	35.00%	PARK VILLA	PALOS HEIGHTS	LIFELINE AMBULANCE LLC	CHICAGO	AMBULANCE	4
5			THE VILLA AT BRADLEY ESTATES	MILWAUKEE, WISCONSIN	THE PINNACLE APARTMENTS		APARTMENTS	5
6			THE VILLA AT BRYN MAWR	MINNEAPOLIS, MINNESOTA	DISTINCT LLC		APARTMENTS	6
7			THE VILLA AT EVERGREEN	EVERGREEN PARK	REMED SERVICES LLC	LINCOLNWOOD	DME SALES	7
8			THE VILLA AT MILLWAY	MILWAUKEE, WISCONSIN				8
9			THE VILLA AT OSSEO	OSSEO, MINNESOTA				9
10			THE VILLA AT ST. LOUIS PARK	ST LOUIS PARK, MINNESOTA				10
11			VILLA AT SOUTH HOLLAND	SOUTH HOLLAND				11
12			TRINITY SENIOR COMMUNITY	MILWAUKEE, WISCONSIN				12
13			THE VILLA AT PA PETERSON	ROCKFORD				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 Windsor Park

0051243

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 Windsor Park # 0051243 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	Mark Berger	Owner	Administrative	45.00%	See Attached	3.61	4.51%	Salary	\$ 100,000	17-03	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 100,000		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 Windsor Park

0051243

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 Windsor Park

0051243

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	\$ 82,750	\$ 183	1	
2	5	UTILITIES	MNMGT FEE REV	4,361,823	17	19,315	82,750	366	2	
3	6	REPAIRS AND MAINTENANCE	MNMGT FEE REV	4,361,823	17	46,962	82,750	891	3	
4	19	PROFESSIONAL FEES	MNMGT FEE REV	4,361,823	17	18,033	82,750	342	4	
5	20	FEES SUBSCRIPTIONS	MNMGT FEE REV	4,361,823	17	54,760	82,750	1,039	5	
6	21	CLERICAL & GENERAL	MNMGT FEE REV	4,361,823	17	2,168,215	2,050,495	82,750	41,134	6
7	24	SEMINARS AND EDUCATION	MNMGT FEE REV	4,361,823	17	25,783	82,750	489	7	
8	25	ADMIN. STAFF TRAVEL	MNMGT FEE REV	4,361,823	17	28,164	82,750	534	8	
9	26	INSURANCE	MNMGT FEE REV	4,361,823	17	5,202	82,750	99	9	
10	27	EMPLOYEE BEN. GEN. ADMIN	MNMGT FEE REV	4,361,823	17	392,983	82,750	7,455	10	
11	30	DEPRECIATION	MNMGT FEE REV	4,361,823	17	13,873	82,750	263	11	
12	32	INTEREST	MNMGT FEE REV	4,361,823	17	1,146	82,750	22	12	
13	34	RENT	MNMGT FEE REV	4,361,823	17	55,844	82,750	1,059	13	
14	35	EQUIPMENT RENTAL	MNMGT FEE REV	4,361,823	17	8,370	82,750	159	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		\$ 54,035	25	

Facility Name & ID Number The Villa at Windsor Park

0051243

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	\$	82,750	\$ 318	1
2	6	REPAIRS AND MAINTENANCE	MANAGEMENT FEE REVE 4,361,823	17	420		82,750	8	2
3	19	PROFESSIONAL FEES	MANAGEMENT FEE REVE 4,361,823	17	2,415		82,750	46	3
4	19	REAL ESTATE TAX PROTEST	MANAGEMENT FEE REVE 4,361,823	17	18,141		82,750	344	4
5	20	DUES & SUBSCRIPTIONS	MANAGEMENT FEE REVE 4,361,823	17	270		82,750	5	5
6	26	INSURANCE	MANAGEMENT FEE REVE 4,361,823	17	8,858		82,750	168	6
7	30	DEPRECIATION	MANAGEMENT FEE REVE 4,361,823	17	112,126		82,750	2,127	7
8	32	INTEREST EXPENSE	MANAGEMENT FEE REVE 4,361,823	17	39,847		82,750	756	8
9	33	REAL ESTATE TAXES	MANAGEMENT FEE REVE 4,361,823	17	110,809		82,750	2,102	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	\$		\$ 5,874	25

Facility Name & ID Number The Villa at Windsor Park

0051243

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	14	Ambulance	Direct Allocation		\$	\$		\$ 21,553	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				\$	\$		\$ 21,553	25

Facility Name & ID Number The Villa at Windsor Park

0051243

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 Windsor Park

0051243

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 Windsor Park

0051243

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 Windsor Park

0051243

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 Windsor Park

0051243

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 Windsor Park

0051243

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

Facility Name & ID Number

The Villa at Windsor Park

0051243

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		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			
A. Directly Facility Related																	
Long-Term																	
1	Private Bank		X	Mortgage			\$	\$ 22,200,000			\$ 700,516	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	Private Bank		X	Line of Credit				633,000		4.5000	3,561	6					
7	Private Bank		X	Capital Expenditure Loan						5.0000	41,328	7					
8	See Supplemental Schedule										778	8					
9	TOTAL Facility Related						\$	\$ 22,833,000			\$ 746,182	9					
B. Non-Facility Related*																	
10	Interest Income		X								(3,958)	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ (3,958)	14					
15	TOTALS (line 9+line14)						\$	\$ 22,833,000			\$ 742,224	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 Windsor Park

0051243

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			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$					
2																
3																
4																
5																
6																
7	TOTAL Long-Term															
	Working Capital															
8	Allocated - Villa Financial Services	X					\$	\$			\$ 22					
9	Allocated - 3737 Chase, LLC		X								756					
10																
11																
12																
13																
14	TOTAL Working Capital										778					
	B. Non-Facility Related*															
15							\$	\$			\$					
16																
17																
18																
19																
20	TOTAL Non-Facility Related															

* 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.)

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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>21-30-200-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>347,647.06</u>	\$ <u>347,647.06</u>
2. <u>21-30-200-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>5,529.00</u>	\$ <u>5,529.00</u>
3. <u>21-30-200-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>67,031.76</u>	\$ <u>67,031.76</u>
4. <u>21-30-121-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,558.95</u>	\$ <u>1,558.95</u>
5. <u>21-30-121-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>3,104.77</u>	\$ <u>3,104.77</u>
6. <u>10-35-104-076-0000</u>	<u>See Attached</u>	\$ <u>96,109.63</u>	\$ <u>1,823.35</u>
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>520,981.17</u></u>	\$ <u><u>426,694.89</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.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

Facility Name & ID Number The Villa at Windsor Park

0051243 Report Period Beginning:

01/01/14 Ending:

12/31/14

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

None

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Facility</u>			\$ <u>238,709</u>	1
2	<u>Allocated - Villa Financial Services</u>			<u>4,881</u>	2
3	TOTALS			\$ 243,590	3

Facility Name & ID Number The Villa at Windsor Park

0051243

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	240		2014	1998	\$ 18,828,721	\$ 413,138	39	\$ 482,788	\$ 69,650	\$ 482,788	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2010		91,852		20	9,185	9,185	37,506	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 Windsor Park

0051243

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		785,891			46,450	46,450	139,350	67
68		49,194	969		1,757	788	1,905	68
69			463,763			(463,763)		69
70		\$ 19,755,658	\$ 877,870		\$ 540,180	\$ (337,690)	\$ 661,549	70

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 19,755,658	\$ 877,870		\$ 540,180	\$ (337,690)	\$ 661,549	1
2	Bimp - Sign	2011	5,544		20	554	554	2,171	2
3	Two Custom Signs	2011	6,418		20	642	642	2,139	3
4	Metal Door, Frame And Locks	2011	4,752		20	475	475	1,544	4
5	Landscaping Improvement	2011	10,762		20	717	717	2,451	5
6	Entrance Remodel: New Sliding Door, Tiling	2011	11,834		20	592	592	2,367	6
7	Built-In Lobby Reception Desk	2011	10,369		20	518	518	2,074	7
8	Millwork In Lobby	2011	24,116		20	1,206	1,206	4,823	8
9	Granite For 1St Flr Nurse Station	2011	3,947		20	197	197	789	9
10	Pt Room Remodel: Tiling, Flooring, Built-In Cabinets And Workst	2011	67,021		20	3,351	3,351	13,404	10
11	1St Floor Corridor Remodel: Flooring, Wallcovering, Handrails, L	2011	113,232		20	5,662	5,662	22,646	11
12	Wallcoverings For Small Corridor	2011	4,953		20	248	248	991	12
13	Wallcoverings, Window Treatments And Flooring In Various Offic	2011	11,853		20	593	593	2,371	13
14	Remodel Dining Room: Flooring, Window Treatments, Light Fixtu	2011	37,712		20	1,886	1,886	7,542	14
15	1St Flr Resident Room Remodel:Built-In Furniture, Window Trea	2011	91,159		20	9,020	9,020	36,079	15
16	Elevator Remodel: Flooring/Wallvocering	2011	14,349		20	717	717	2,870	16
17	1St Floor Painting And Wallcovering	2011	60,687		20	3,034	3,034	12,137	17
18	1St Floor Bathrooms Electrical And Built-In Vanity And Fixtures	2011	17,527		20	876	876	3,505	18
19	Additional Outlets And Cap Sinks	2011	2,377		20	119	119	475	19
20	Installation Of Electrical Outlets, 2Nd & 3Rd Floor	2011	8,500		20	425	425	1,700	20
21	Install New Motor, Install New Gauge And Clean Out Plugged Res	2012	4,597		20	230	230	670	21
22	Repair Two B&G Pumps. Installed New Motor.	2012	3,300		20	165	165	413	22
23	Fire Alarm Repair, Power Supply Assy, Fuel Surcharge	2012	2,734		20	547	547	1,230	23
24	Boiler Repair	2012	12,985		20	649	649	1,894	24
25	Lighting Rewire	2012	2,511		20	126	126	377	25
26	Installation Of Vct And Cove Base For Staff Lounge And Installed	2012	6,255		20	313	313	313	26
27	Pump	2013	2,834		20	567	567	1,134	27
28	Air Conditioner	2013	4,104		20	205	205	393	28
29	Schindler Elevator	2013	14,934		20	2,987	2,987	5,227	29
30	Coil	2013	12,613		20	631	631	999	30
31	Parking Lot Repair	2013	7,201		20	360	360	510	31
32	Wall Mounted Lights, 175, 200, 400 Watts	2013	2,982		20	149	149	186	32
33	Fire Safety System	2013	3,973		20	199	199	265	33
34	TOTAL (lines 1 thru 33)		\$ 20,343,794	\$ 877,870		\$ 578,139	\$ (299,731)	\$ 797,240	34

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 20,343,794	\$ 877,870		\$ 578,139	\$ (299,731)	\$ 797,240	1
2	Corridors, Elevators, Basement - Wallcovering, Doors	2013	3,184		20	159	159	172	2
3	Resident Bathrooms - Flooring, Tile, Wallcovering, Light Fixtures	2013	32,608		20	1,630	1,630	2,581	3
4	Repaired Fire Smoke Dampers	2013	4,128		20	206	206	327	4
5	Installed 2 New Submersible Sewer Pumps And Motors	2014	13,808		20	575	575	575	5
6	Installed New Pumps And Valvues For Sump Pump System In Bas	2014	15,646		20	652	652	652	6
7	Dialysis Room - Installed Plumbing For Eight Dialysis Stations, Tw	2014	26,000		20	758	758	758	7
8	Installed New Circulating Pump For Hot Water Heater	2014	6,444		20	295	295	295	8
9	Replaced Motor/Repiped And Installed Water Valve	2014	2,500		20	104	104	104	9
10	Replace Chiller Contactors	2014	4,499		20	94	94	94	10
11	Install Emergency Switch To Generator Panel And Flooring Arour	2014	14,585		20	365	365	365	11
12	Ejector Pump	2014	16,602		20	553	553	553	12
13	Installed Alarm Remote Panel	2014	5,202		20	619	619	619	13
14	Bad Water Valve. Install Motor, Mounts, Water Valves, And Repi	2014	4,194		20	70	70	70	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)		\$ 20,493,195	\$ 877,870		\$ 584,221	\$ (293,649)	\$ 804,407	34

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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		\$ 20,493,195	\$ 877,870		\$ 584,221	\$ (293,649)	\$ 804,407	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 20,493,195	\$ 877,870		\$ 584,221	\$ (293,649)	\$ 804,407	34

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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 12D, Carried Forward		\$ 20,493,195	\$ 877,870		\$ 584,221	\$ (293,649)	\$ 804,407	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)		\$ 20,493,195	\$ 877,870		\$ 584,221	\$ (293,649)	\$ 804,407	34

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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 12E, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Painting 2Nd & 3Rd Floor Resident Rooms/Corridor	2012	90,370		20	4,519	4,519	13,557	9
10	Magnetic Locks Installed W/Push Button And Keypads	2012	25,853		20	1,293	1,293	3,879	10
11	New Camera System, Wiring And Labor	2012	3,224		20	161	161	483	11
12	Installation Of New Model 30Rbx Series 460 Volt Chiller	2012	199,579		20	9,979	9,979	29,937	12
13	2Nd Floor Corridor Remodel: Millwork/Handrails, Wallcoverings,	2012	112,889		20	5,644	5,644	16,932	13
14	Granite For 2Nd Floor Built In Nurses Station	2012	4,857		20	243	243	729	14
15	2Nd Floor Dining Room Remodel: Flooring, Wallcovering And Lig	2012	37,869		20	1,893	1,893	5,679	15
16	2Nd Flr Resident Room Remodel: Windsow Treatments, Cubicle C	2012	59,934		20	6,571	6,571	19,713	16
17	3Rd Flr Dining Room Remodel: Flooring And Wallcvoerings	2012	28,325		20	1,416	1,416	4,248	17
18	Built-In Work Station For Physicians Office	2012	3,330		20	167	167	501	18
19	3Rd Floor Corridor: Millwork, Wallcoverings Flooring And Signa	2012	115,885		20	5,794	5,794	17,382	19
20	Granite For 3Rd Floor Built In Nurses Station	2012	4,867		20	243	243	729	20
21	3Rd Floor Dining Room Remodel: Cornices And Light Fixtures	2012	9,081		20	454	454	1,362	21
22	3Rd Flr Resident Room Remodel: Built-In Furniture, Window Tre	2012	55,540		20	6,358	6,358	19,074	22
23	Granite Installation For Built-In Transacaion Areas	2012	5,380		20	269	269	807	23
24	Special order steel door, Rim Exit device aluminum, universal arm	2012	4,752		20	238	238	714	24
25	Convection Pallet Heater	2012	3,851		20	193	193	579	25
26	Weatherproof Camera, Dome Camera, Pigtail Connector, dvr, Pov	2012	11,805		20	590	590	1,770	26
27	Install 76 power outlets and TV Cables in the 2nd and 3rd floors	2012	8,500		20	425	425	1,275	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 785,891	\$		\$ 46,450	\$ 46,450	\$ 139,350	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		\$ 785,891	\$		\$ 46,450	\$ 46,450	\$ 139,350	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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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)		\$ 785,891	\$		\$ 46,450	\$ 46,450	\$ 139,350	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 12G, Carried Forward		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated - Villa Financial Services	2013	27,657	709	39	709		857	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated - Villa Financial Services	2014	21,537	260	20	1,048	788	1,048	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)		\$ 49,194	\$ 969		\$ 1,757	\$ 788	\$ 1,905	34

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

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	Totals from Page 12H, Carried Forward		\$ 49,194	\$ 969		\$ 1,757	\$ 788	\$ 1,905	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 49,194	\$ 969		\$ 1,757	\$ 788	\$ 1,905	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	\$ 564,363	\$	\$ 97,596	\$ 97,596	10	\$ 272,951	71
72	Current Year Purchases	880,208	1,421	86,291	84,870	10	86,291	72
73	Fully Depreciated Assets	5,219				10	5,219	73
74								74
75	TOTALS	\$ 1,449,790	\$ 1,421	\$ 183,887	\$ 182,466		\$ 364,461	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)	\$ 22,186,575	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 879,291	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 768,108	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (111,183)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,168,868	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1964</u>	<u>240</u>		\$ <u>623,820</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		240		\$ 623,820			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: \$ 5,924

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

Facility Name & ID Number The Villa at Windsor Park # 0051243 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?</p> <p><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

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$			\$ 690,449	\$		\$ 690,449	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				423,423			423,423	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				683,966			683,966	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					562,056		562,056	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>							241,188		241,188	13
14	TOTAL			\$			\$ 1,797,838	\$ 803,244		\$ 2,601,082	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 Windsor Park # 0051243 Report 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*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 602,723	\$ 671,589	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,327,970	4,327,970	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	67,499	67,499	6
7	Other Prepaid Expenses	253,852	253,852	7
8	Accounts Receivable (owners or related parties)	686,065	686,065	8
9	Other(specify):	183,724	183,724	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,121,833	\$ 6,190,699	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		238,709	13
14	Buildings, at Historical Cost	703,225	19,531,946	14
15	Leasehold Improvements, at Historical Cost	239,256	239,256	15
16	Equipment, at Historical Cost	1,784,126	2,606,696	16
17	Accumulated Depreciation (book methods)	(1,352,782)	(1,765,920)	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):		3,523,855	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,373,825	\$ 24,374,542	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,495,658	\$ 30,565,241	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,036,709	\$ 2,212,275	26
27	Officer's Accounts Payable	8,203	8,203	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	633,000	633,000	29
30	Accrued Salaries Payable	626,278	626,278	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	See Attached Schedule	137,850	504,041	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,442,040	\$ 3,983,797	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		8,690,000	39
40	Mortgage Payable		13,510,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	See Attached Schedule	872,645	872,645	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 872,645	\$ 23,072,645	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,314,685	\$ 27,056,442	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,180,973	\$ 3,508,799	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,495,658	\$ 30,565,241	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,992,198	1
2	Restatements (describe):		2
3	Distribution to Owners	(1,310,050)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,682,148	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	968,890	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(2,470,065)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,501,175)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,180,973	24 *

* 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 17,986,822	1
2	Discounts and Allowances for all Levels	(4,139,501)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,847,321	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,892,269	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,892,269	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	292	16
17	Sale of Drugs	548,616	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	95,252	19
20	Radiology and X-Ray	71,397	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 715,557	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,958	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,958	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	42,702	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 42,702	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,501,807	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,141,812	31
32	Health Care	5,400,959	32
33	General Administration	3,635,090	33
B. Capital Expense			
34	Ownership	2,567,919	34
C. Ancillary Expense			
35	Special Cost Centers	3,357,558	35
36	Provider Participation Fee	429,579	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,532,917	40
41	Income before Income Taxes (line 30 minus line 40)**	968,890	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 968,890	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,029,781	44
45	Private Pay - Net Inpatient Revenue	418,141	45
46	Medicare - Net Inpatient Revenue	4,900,255	46
47	Other-(specify) <u>Hospice</u>	341,650	47
48	Other-(specify) <u>Managed Care</u>	157,494	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,847,321	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 Windsor Park

0051243

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	2,060	2,215	\$ 126,550	\$ 57.13	1
2	Assistant Director of Nursing					2
3	Registered Nurses	33,920	36,474	1,224,888	33.58	3
4	Licensed Practical Nurses	46,330	49,818	1,305,271	26.20	4
5	CNAs & Orderlies	138,007	148,396	1,704,887	11.49	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,182	9,874	170,856	17.30	8
9	Activity Director					9
10	Activity Assistants	14,154	15,219	187,420	12.31	10
11	Social Service Workers	6,714	7,220	131,313	18.19	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,374	28,359	382,236	13.48	15
16	Dishwashers					16
17	Maintenance Workers	10,966	11,792	216,392	18.35	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,964	2,112	135,167	64.00	20
21	Assistant Administrator	2,653	2,853	52,737	18.48	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,351	22,774	307,224	13.49	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	2,105	2,263	35,537	15.70	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	315,780	339,369	\$ 5,980,478 *	\$ 17.62	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	449	\$ 20,845	01-03	35
36	Medical Director	Monthly	150,388	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	1,960	10-03	38
39	Pharmacist Consultant	Monthly	17,160	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	449	\$ 190,353		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. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Tascha Williams	Assist. Administrator	0	\$ 22,677	Workers' Compensation Insurance	\$ 174,931	IDPH License Fee	\$ 3,980	
Yehoshua Baumol	Administrator	0	62,965	Unemployment Compensation Insurance	135,177	Advertising: Employee Recruitment		
Lucille Hoffman	Administrator	0	72,202	FICA Taxes	426,140	Health Care Worker Background Check	749	
Kenisha Lewis	Assist. Administrator	0	30,060	Employee Health Insurance	315,877	(Indicate # of checks performed <u>74</u>)		
				Employee Meals	47,468	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	26,294	
				Dental Insurance	773	Licenses and Permits	11,557	
				Life Insurance	586	Allocated - Villa Financial Services	1,039	
				401K Employer Contribution	25,671	Allocated - 3737 Chase, LLC	5	
				Employee Hiring/Retention	36,831			
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 187,904	TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,163,455	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 43,623	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Villa Financial Services - Management Fees			\$ 157,629				Out-of-State Travel	\$
Central Park Healthcare - Management Fees			100,000					
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 257,629				Seminar Expense	744
							Allocated - Villa Financial Services	489
C. Professional Services								
Vendor/Payee	Type		Amount				Entertainment Expense	()
Paycor	Payroll Services		\$ 32,960				(agree to Sch. V, line 24, col. 8)	
Achieve Accreditation	Joint Commission		13,579				TOTAL	\$ 1,233
Frost, Ruttenberg & Rothblatt	Accounting		42,789					
Personnel Planners	Unemployment Consulting		8,677					
Fairlead Consulting	Corporate Planning		127					
Illinois Rytes Corp.	Liability Management		12,015					
Prescriptive Strategies	Quality Assurance		2,112					
Resource Utilization Xperts	Reimb. Strategy Consultant		23,450					
Socialwork Consultation Group	Long Term Care Consulting		2,418					
Terrill Consulting Services	MDS Consultant		16,750					
Legal	See Attached		55,942					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 210,819	TOTAL		\$		

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number The Villa at Windsor Park

0051243

Report Period Beginning:

01/01/14

Ending:

12/31/14

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC \$25,920
- (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. \$ 41,245 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. \$ 429,579
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? No
- (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. \$ 47,468 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% LN 14
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.