



Facility Name & ID Number Villa At Evergreen Park, The

# 0052423 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>242</u>	Skilled (SNF)	<u>242</u>	<u>88,330</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>242</u>	TOTALS	<u>242</u>	<u>88,330</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	<u>11,114</u>	<u>3,526</u>	<u>36,879</u>	<u>51,519</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>11,114</u>	<u>3,526</u>	<u>36,879</u>	<u>51,519</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.33%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 08/01/2013

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 08/01/2013 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 242 and days of care provided 20,837

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number Villa At Evergreen Park, The # 0052423 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	400,678	57,441	18,979	477,098		477,098		477,098		1
2	Food Purchase		333,853		333,853		333,853	898	334,751		2
3	Housekeeping		19,276	292,699	311,975		311,975		311,975		3
4	Laundry		27,911	194,400	222,311		222,311		222,311		4
5	Heat and Other Utilities			351,459	351,459		351,459	(12,051)	339,408		5
6	Maintenance	115,653	2,894	200,998	319,545		319,545	48,104	367,649		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	<b>516,331</b>	<b>441,375</b>	<b>1,058,535</b>	<b>2,016,241</b>		<b>2,016,241</b>	<b>36,951</b>	<b>2,053,192</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			164,055	164,055		164,055		164,055		9
10	Nursing and Medical Records	4,551,991	244,723	40,800	4,837,514		4,837,514	9,490	4,847,004		10
10a	Therapy	68,408	45,232	16,258	129,898		129,898		129,898		10a
11	Activities	100,428	13,800	3,162	117,390		117,390		117,390		11
12	Social Services	357,320	1,386		358,706		358,706		358,706		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	<b>5,078,147</b>	<b>305,141</b>	<b>224,275</b>	<b>5,607,563</b>		<b>5,607,563</b>	<b>9,490</b>	<b>5,617,053</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	215,795			215,795		215,795		215,795		17
18	Directors Fees										18
19	Professional Services			1,384,310	1,384,310	(1,160)	1,383,150	(1,197,370)	185,779		19
20	Dues, Fees, Subscriptions & Promotions			117,274	117,274		117,274	(19,134)	98,140		20
21	Clerical & General Office Expenses	297,650	3,087	644,105	944,842		944,842	(162,310)	782,532		21
22	Employee Benefits & Payroll Taxes			1,755,720	1,755,720		1,755,720		1,755,720		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,408	4,408		4,408	2,180	6,588		24
25	Other Admin. Staff Transportation			12,461	12,461		12,461	3,714	16,175		25
26	Insurance-Prop.Liab.Malpractice			194,507	194,507		194,507	2,010	196,517		26
27	Other (specify):*							67,779	67,779		27
28	<b>TOTAL General Administration</b>	<b>513,445</b>	<b>3,087</b>	<b>4,112,785</b>	<b>4,629,317</b>	<b>(1,160)</b>	<b>4,628,157</b>	<b>(1,303,131)</b>	<b>3,325,026</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>6,107,923</b>	<b>749,603</b>	<b>5,395,595</b>	<b>12,253,121</b>	<b>(1,160)</b>	<b>12,251,961</b>	<b>(1,256,691)</b>	<b>10,995,270</b>		<b>29</b>

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

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

Facility Name &amp; ID Number

Villa At Evergreen Park, The

#0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			18,355	18,355		18,355	469,618	487,973			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			66,239	66,239		66,239	2,248,010	2,314,249			32
33	Real Estate Taxes			274,900	274,900	1,160	276,060	8,958	285,018			33
34	Rent-Facility & Grounds			1,866,020	1,866,020		1,866,020	(1,866,020)				34
35	Rent-Equipment & Vehicles			55,638	55,638		55,638	1,110	56,748			35
36	Other (specify):*			3,488	3,488		3,488	(1,988)	1,500			36
37	<b>TOTAL Ownership</b>			2,284,640	2,284,640	1,160	2,285,800	859,688	3,145,488			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			24,347	24,347		24,347		24,347			38
39	Ancillary Service Centers	2,580,806	1,809,972	12,648	4,403,426		4,403,426		4,403,426			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			318,482	318,482		318,482		318,482			42
43	Other (specify):*			92,869	92,869		92,869	(92,869)	(0)			43
44	<b>TOTAL Special Cost Centers</b>	2,580,806	1,809,972	448,346	4,839,124		4,839,124	(92,869)	4,746,255			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	8,688,729	2,559,575	8,128,581	19,376,885		19,376,885	(489,872)	18,887,013			45

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



Villa At Evergreen Park, The

ID# 0052423

Report Period Beginning: 01/01/15

Ending: 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Medical Records Income	\$ (1,386)	10	1
2	Prior Period Adjustments	(15,810)	21	2
3	Miscellaneous Income	(320)	21	3
4	Referral Fees	(17,011)	43	4
5	Promo/Art/Design/Print	(5,487)	43	5
6	Resident Retention	(31,331)	43	6
7	Locater/Promo/Gifts	(4,898)	43	7
8	Marketing/Entertainment	(30,441)	43	8
9	Marketing Supplies	(3,702)	43	9
10	Bank Fees	(7,207)	21	10
11	Donations	(6,070)	20	11
12	Additional R&M	65,356	06	12
13	Capitalized R&M	(8,448)	06	13
14	PAC Dues	(14,719)	20	14
15	Annual Report	(250)	20	15
16	Non-Allowable Legal	(11,419)	19	16
17	Building Company - Legal	(15,840)	19	17
18	Building Company - Loan Fees	(60,146)	21	18
19	Building Company - Title Fees	(2,735)	21	19
20	Acquisition Costs	(1,988)	36	20
21	PP Repairs and Maintenance	(14,239)	06	21
22	Additional Medical Equipment	10,876	10	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(177,215)		49

Villa At Evergreen Park, The

Report Period Beginning: ID# 0052423  
 Ending: 01/01/15  
 12/31/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
50		\$	1
51			2
52			3
53			4
54			5
55			6
56			7
57			8
58			9
59			10
60			11
61			12
62			13
63			14
64			15
65			16
66			17
67			18
68			19
69			20
70			21
71			22
72			23
73			24
74			25
75			26
76			27
77			28
78			29
79			30
80			31
81			32
82			33
83			34
84			35
85			36
86			37
87			38
88			39
89			40
90			41
91			42
92			43
93			44
94			45
95			46
96			47
97			48
98	<b>Total</b>		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Villa At Evergreen Park, The# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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	(228)		1,126									898	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(16,461)		4,410									(12,051)	5
6	Maintenance	42,669		5,435									48,104	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>25,980</b>		<b>10,971</b>									<b>36,951</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	9,490											9,490	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>	<b>9,490</b>											<b>9,490</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(27,259)	15,840	(1,187,112)	1,160								(1,197,370)	19
20	Fees, Subscriptions & Promotions	(29,046)		9,887	26								(19,134)	20
21	Clerical & General Office Expenses	(605,746)	62,881	380,556									(162,310)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			2,180									2,180	24
25	Other Admin. Staff Transportation			3,714									3,714	25
26	Insurance-Prop.Liab.Malpractice			669	1,341								2,010	26
27	Other (specify):*			67,779									67,779	27
28	<b>TOTAL General Administration</b>	<b>(662,051)</b>	<b>78,721</b>	<b>(722,328)</b>	<b>2,527</b>								<b>(1,303,131)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(626,582)</b>	<b>78,721</b>	<b>(711,357)</b>	<b>2,527</b>								<b>(1,256,691)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Villa At Evergreen Park, The# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

## 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	452,820		2,394	14,404								469,618	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(28)	2,238,020		10,018								2,248,010	32
33	Real Estate Taxes				8,958								8,958	33
34	Rent-Facility & Grounds		(1,866,020)	14,409	(14,409)								(1,866,020)	34
35	Rent-Equipment & Vehicles			1,110									1,110	35
36	Other (specify):*	(1,988)											(1,988)	36
37	<b>TOTAL Ownership</b>	<b>450,804</b>	<b>372,000</b>	<b>17,913</b>	<b>18,971</b>								<b>859,688</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(92,869)											(92,869)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(92,869)</b>											<b>(92,869)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(268,647)	450,721	(693,444)	21,498								(489,872)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,866,020	FNR EG	100.00%	\$	(1,866,020)	1
2	V	32 Interest Expense		FNR EG	100.00%	2,238,020	2,238,020	2
3	V	19 Legal Fees		FNR EG	100.00%	15,840	15,840	3
4	V	21 Loan Fees		FNR EG	100.00%	60,146	60,146	4
5	V	21 Title Fees		FNR EG	100.00%	2,735	2,735	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,866,020			\$ 2,316,741	\$ * 450,721	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%	\$ 1,126	\$ 1,126
16	V	5 UTILITIES		VILLA FINANCIAL SERVICES, LLC	100.00%	4,410	4,410
17	V	6 REPAIRS AND MAINTENANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	5,435	5,435
18	V	19 PROFESSIONAL FEES		VILLA FINANCIAL SERVICES, LLC	100.00%	1,944	1,944
19	V	20 FEES SUBSCRIPTIONS		VILLA FINANCIAL SERVICES, LLC	100.00%	9,887	9,887
20	V	21 CLERICAL & GENERAL		VILLA FINANCIAL SERVICES, LLC	100.00%	380,556	380,556
21	V	24 SEMINARS AND EDUCATION		VILLA FINANCIAL SERVICES, LLC	100.00%	2,180	2,180
22	V	25 ADMIN. STAFF TRAVEL		VILLA FINANCIAL SERVICES, LLC	100.00%	3,714	3,714
23	V	26 INSURANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	669	669
24	V	27 EMPLOYEE BEN. GEN. ADMIN.		VILLA FINANCIAL SERVICES, LLC	100.00%	67,779	67,779
25	V	30 DEPRECIATION		VILLA FINANCIAL SERVICES, LLC	100.00%	2,394	2,394
26	V	34 RENT		VILLA FINANCIAL SERVICES, LLC	100.00%	14,409	14,409
27	V	35 EQUIPMENT RENTAL		VILLA FINANCIAL SERVICES, LLC	100.00%	1,110	1,110
28	V						
29	V						
30	V						
31	V	19 HOME OFFICE	1,189,056				(1,189,056)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,189,056			\$ 495,612	\$ * (693,444)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	19 REAL ESTATE TAX PROTEST FEES		3737 Chase, LLC	100.00%	1,160	\$ 1,160
16	V	20 DUES & SUBSCRIPTIONS		3737 Chase, LLC	100.00%	26	26
17	V	26 INSURANCE		3737 Chase, LLC	100.00%	1,341	1,341
18	V	30 DEPRECIATION		3737 Chase, LLC	100.00%	14,404	14,404
19	V	32 INTEREST EXPENSE		3737 Chase, LLC	100.00%	10,018	10,018
20	V	33 REAL ESTATE TAXES		3737 Chase, LLC	100.00%	8,958	8,958
21	V						
22	V						
23	V	34 RENT	14,409	3737 Chase, LLC	100.00%		(14,409)
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		\$ 14,409			\$ 35,907	\$ * 21,498

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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

**VII. RELATED PARTIES (continued)**

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

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

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

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





Facility Name & ID Number Villa At Evergreen Park, The # 0052423 Report Period Beginning: 01/01/15 Ending: 12/31/15

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	N/A								\$	1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$	13	

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

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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

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	FINCL. CONSLT. REV.	9,813,123	30	\$ 10,918	\$ 1,012,184	\$ 1,126	1	
2	5	UTILITIES	FINCL. CONSLT. REV.	9,813,123	30	42,754	1,012,184	4,410	2	
3	6	REPAIRS AND MAINTENANCE	FINCL. CONSLT. REV.	9,813,123	30	52,689	1,012,184	5,435	3	
4	19	PROFESSIONAL FEES	FINCL. CONSLT. REV.	9,813,123	30	18,850	1,012,184	1,944	4	
5	20	FEES SUBSCRIPTIONS	FINCL. CONSLT. REV.	9,813,123	30	95,851	1,012,184	9,887	5	
6	21	CLERICAL & GENERAL	FINCL. CONSLT. REV.	9,813,123	30	3,689,486	3,544,227	1,012,184	380,556	6
7	24	SEMINARS AND EDUCATION	FINCL. CONSLT. REV.	9,813,123	30	21,135	1,012,184	2,180	7	
8	25	ADMIN. STAFF TRAVEL	FINCL. CONSLT. REV.	9,813,123	30	36,004	1,012,184	3,714	8	
9	26	INSURANCE	FINCL. CONSLT. REV.	9,813,123	30	6,487	1,012,184	669	9	
10	27	EMPLOYEE BEN. GEN. ADMIN	FINCL. CONSLT. REV.	9,813,123	30	657,116	1,012,184	67,779	10	
11	30	DEPRECIATION	FINCL. CONSLT. REV.	9,813,123	30	23,206	1,012,184	2,394	11	
12	34	RENT	FINCL. CONSLT. REV.	9,813,123	30	139,700	1,012,184	14,409	12	
13	35	EQUIPMENT RENTAL	FINCL. CONSLT. REV.	9,813,123	30	10,761	1,012,184	1,110	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					\$ 4,804,958	\$ 3,544,227	\$ 495,612	25	

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization 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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	REAL ESTATE TAX PROTEST	MANAGEMENT FEE REVE	9,813,123	30	11,249	1,012,184	1,160	1
2	20	DUES & SUBSCRIPTIONS	MANAGEMENT FEE REVE	9,813,123	30	250	1,012,184	26	2
3	26	INSURANCE	MANAGEMENT FEE REVE	9,813,123	30	13,002	1,012,184	1,341	3
4	30	DEPRECIATION	MANAGEMENT FEE REVE	9,813,123	30	139,647	1,012,184	14,404	4
5	32	INTEREST EXPENSE	MANAGEMENT FEE REVE	9,813,123	30	97,127	1,012,184	10,018	5
6	33	REAL ESTATE TAXES	MANAGEMENT FEE REVE	9,813,123	30	86,848	1,012,184	8,958	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					\$ 348,123	\$	\$ 35,907	25

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423 Report Period Beginning: 01/01/15 Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

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

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending: 12/31/15

**VIII. ALLOCATION OF INDIRECT COSTS**

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

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

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

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

Facility Name & ID Number

Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

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

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	LendCo		X	Mortgage			\$	\$ 6,805,381		\$	1								
2	Private Bank		X	Mortgage				14,526,090			2,238,020	2							
3												3							
4												4							
5												5							
<b>Working Capital</b>																			
6	The Private Bank		X	Line of Credit				2,682,288			59,876	6							
7	The Private Bank		X	Capital Expedeniture Loan				285,073			6,364	7							
8	See Supplemental Schedule							233,142			10,018	8							
9	<b>TOTAL Facility Related</b>						\$	\$ 24,531,973		\$	2,314,277	9							
<b>B. Non-Facility Related*</b>																			
10	Interest Income		X								(28)	10							
11												11							
12												12							
13												13							
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$	(28)	14							
15	<b>TOTALS (line 9+line14)</b>						\$	\$ 24,531,973		\$	2,314,250	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.)

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE**

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

1	2	3	4	5	6	7	8	9	10										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1										1									
2										2									
3										3									
4										4									
5										5									
6										6									
7	<b>TOTAL Long-Term</b>									7									
<b>Working Capital</b>																			
8	Private Bank		X	Line of Credit			\$	\$ 233,142		\$	8								
9	Allocated - 3737 Chase, LLC	X								10,018	9								
10											10								
11											11								
12											12								
13											13								
14	<b>TOTAL Working Capital</b>							233,142		10,018	14								
<b>B. Non-Facility Related*</b>																			
15							\$	\$		\$	15								
16											16								
17											17								
18											18								
19											19								
20	<b>TOTAL Non-Facility Related</b>										20								

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2014 report.		\$	<b>207,934</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>290,612</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>82,678</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>201,180</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>1,160</b>		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>285,019</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>200,978</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>169,605</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$
	2012	<b>252,292</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$
	2013	<b>259,879</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$
	2014	<b>281,654</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$
<b>Beginning Accrual Adjusted</b>					
<b>2015 Accrual = \$201,180</b>					
<b>Allocated - 3737 Chase, LLC = \$8,958</b>					

**NOTES:**

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

**2014 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Villa At Evergreen Park, The COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0052423

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>24-11-411-014-0000</u>	<u>Long Term Care Property</u>	\$ <u>281,654.47</u>	\$ <u>281,654.47</u>
2. <u>10-26-318-023-0000</u>	<u>Allocated - 3737 W. Chase, LLC</u>	\$ <u>78,232.45</u>	\$ <u>8,069.36</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>359,886.92</u>	\$ <u>289,723.83</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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



Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

**X. BUILDING AND GENERAL INFORMATION:**

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

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

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

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

None

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

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

Nature of Costs:

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2013</u>	<u>\$ 2,000,000</u>	<u>1</u>
2	<u>Allocated - 3737 Chase, LLC</u>			<u>26,536</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 2,026,536</b>	<b>3</b>

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	242		2013	1963	\$ 10,200,000	\$	35	\$ 291,429	\$ 291,429	\$ 2,948,760	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

**XI. OWNERSHIP COSTS (continued)**

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
<u>Related Building Company (Pages 12F &amp; 12G)</u>								
<u>Related Party Allocations (Pages 12H &amp; 12I)</u>		269,102	6,351		15,275	8,924	25,629	
<u>Financial Statement Depreciation</u>			18,355			(18,355)		
<b>TOTAL (lines 4 thru 69)</b>		\$ 10,469,102	\$ 24,706		\$ 306,704	\$ 281,998	\$ 2,974,389	

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

Facility Name &amp; ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 10,469,102	\$ 24,706		\$ 306,704	\$ 281,998	\$ 2,974,389	1
2	Resident Room 300 Wing Wallpaper	2013	3,927		20	196	196	393	2
3	300 Wing Tiling	2013	17,283		20	864	864	1,728	3
4	300 Wing - Drop Ceiling, Railings, Baseboards	2013	20,000		20	1,000	1,000	2,000	4
5	300 Wing - Tiling, Paint, Drop Ceiling, Electric Work, Wall Sconce	2013	94,006		20	4,700	4,700	9,401	5
6	Custom Wall Sconce	2013	3,140		20	157	157	314	6
7	Custom Wall Sconce	2013	3,198		20	160	160	320	7
8	Lobby - Tiling	2014	22,750		20	1,137	1,137	2,275	8
9	Landscaping	2014	18,750		20	938	938	1,875	9
10	Sprinkler System	2014	19,465		20	973	973	1,947	10
11	Replaced Tampering Valves For Hot Water	2014	5,856		20	293	293	586	11
12	Boiler Repairs	2014	7,129		20	356	356	713	12
13	Masonry, Stone Work, Eletrical, Roofing, Asphalt	2014	273,275		20	13,664	13,664	27,328	13
14	Drained System And Removed Sprinkler Piping	2014	4,740		20	237	237	474	14
15	300 Wing, Rm 321,322,323 - Primer And Paint, Installed Ceiling, V	2014	68,550		20	3,428	3,428	6,855	15
16	Library And Lobby - Demolition Work, Primer And Paint, Ceiling	2014	40,000		20	2,000	2,000	4,000	16
17	Roofing	2014	3,100		20	155	155	310	17
18	Bathroom Tiling	2014	3,057		20	153	153	306	18
19	Tiling	2014	3,526		20	176	176	353	19
20	Heater Repairs	2014	10,750		20	538	538	1,075	20
21	Parking Lot Seal Coating	2014	5,123		20	256	256	512	21
22	500 Wing Tiling	2014	19,465		20	973	973	1,947	22
23	Heater Repairs	2014	5,497		20	275	275	550	23
24	Sprinkler System	2014	11,844		20	592	592	1,184	24
25	Sprinkler System	2014	19,583		20	979	979	1,958	25
26	Tiling	2014	4,430		20	222	222	443	26
27	500 Wing Tiling	2014	6,900		20	345	345	690	27
28	Heater And Cooler Repairs	2014	2,687		20	134	134	269	28
29	Elevator Repairs	2014	3,500		20	175	175	350	29
30	Repaired Fire Alarm System	2014	2,890		20	145	145	289	30
31	Pump Repair	2014	3,837		20	192	192	384	31
32	Pullstation And Alarm Pipes	2014	2,876		20	144	144	288	32
33	Freezer Door Repair	2014	4,859		20	243	243	486	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,185,095	\$ 24,706		\$ 342,504	\$ 317,798	\$ 3,045,988	34

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 11,185,095	\$ 24,706		\$ 342,504	\$ 317,798	\$ 3,045,988	1
2	Custom Wall Sconce	2014	3,130		20	157	157	313	2
3	Office Wing - Wallpaper	2014	8,508		20	425	425	851	3
4	Handrails	2014	2,516		20	126	126	252	4
5	Office Wing - Carpeting	2014	10,063		20	503	503	1,006	5
6	Signage - 2 Non-Illuminated Monuments And Directionals	2014	7,965		20	398	398	398	6
7	Power Repairs	2015	3,894		20	195	195	195	7
8	Installed New Magnetic Lock And Audio Alarm For Door	2015	3,175		20	159	159	159	8
9	Replaced Transformer In Ac Chiller	2015	7,414		20	371	371	371	9
10	Replaced Relay And Fan In Blower	2015	4,374		20	219	219	219	10
11	Patch Work On Roof	2015	2,800		20	140	140	140	11
12	Install Access Doors	2015	11,270		20	564	564	564	12
13	Installed 2 Propress Ball Valves For Main Boiler	2015	5,975		20	299	299	299	13
14	Installed New Oem Direct Replacement Heater Exchanger	2015	7,550		20	378	378	378	14
15	Front Entrance Biometrics Oma Was Replaced	2015	2,649		20	132	132	132	15
16	Installed New Pump Strainer For Chiller	2015	3,790		20	189	189	189	16
17	Repaired Leak On South Eat Bottom Side On Condensor Coil	2015	4,658		20	233	233	233	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,274,826	\$ 24,706		\$ 346,990	\$ 322,285	\$ 3,051,686	34

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 11,274,826	\$ 24,706		\$ 346,990	\$ 322,285	\$ 3,051,686	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 11,274,826	\$ 24,706		\$ 346,990	\$ 322,285	\$ 3,051,686	34

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 11,274,826	\$ 24,706		\$ 346,990	\$ 322,285	\$ 3,051,686	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 11,274,826	\$ 24,706		\$ 346,990	\$ 322,285	\$ 3,051,686	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	Building Company		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$	\$		\$	\$	\$	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)	\$	\$		\$	\$	\$	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated - 3737 Chase LLC	2013	150,369	3,855	39	3,856	1	8,514	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10	Allocated - Villa Financial Services	2015	1,640	50	20	25	(25)	25	10
11									11
12									12
13	Allocated - 3737 Chase LLC	2014	117,093	2,446	20	11,394	8,948	17,090	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)		\$ 269,102	\$ 6,351		\$ 15,275	\$ 8,924	\$ 25,629	34

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

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		\$ 269,102	\$ 6,351		\$ 15,275	\$ 8,924	\$ 25,629	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)	\$ 269,102	\$ 6,351		\$ 15,275	\$ 8,924	\$ 25,629	34

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

Facility Name & ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,356,409	\$ 9,477	\$ 135,482	\$ 126,005	10	\$ 368,945	71
72	Current Year Purchases	58,612	969	5,500	4,531	10	5,500	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,415,021	\$ 10,446	\$ 140,982	\$ 130,536		\$ 374,445	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$			\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$			\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,716,382	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 35,152	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 487,972	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 452,820	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,426,131	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	Signage Systems	\$ 282,959	92
93	Systems Piping	93,635	93
94	ML Group Design	102,378	94
95		\$ 478,972	95

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

\*\*

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease \_\_\_\_\_.

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

**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: \$ 51,066 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Chrysler	\$ 629.00	\$ 5,681	17
18					18
19					19
20					20
21	TOTAL		\$ 629.00	\$ 5,681	21

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. 2016 \$ \_\_\_\_\_

13. 2017 \$ \_\_\_\_\_

14. 2018 \$ \_\_\_\_\_

\* 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.

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**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)	
<b>TOTAL TRAINED</b>	

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

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

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

	Service	Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5					
					Units	Cost				
1	Licensed Occupational Therapist	39 - 01	hrs	\$ 924,208		\$	\$		\$ 924,208	1
2	Licensed Speech and Language Development Therapist	39 - 01	hrs	146,692					146,692	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs	1,509,906					1,509,906	4
5	Physician Care	39 - 03	visits			12,648			12,648	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				1,302,191		1,302,191	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>						507,781		507,781	13
14	TOTAL			\$ 2,580,806		\$ 12,648	\$ 1,809,972		\$ 4,403,426	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 Villa At Evergreen Park, The# 0052423Report Period Beginning: 01/01/15Ending: 12/31/15

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 31,658	\$ 436,048	1
2	Cash-Patient Deposits	1,000	1,000	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	4,519,496	4,519,496	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	131,568	131,568	6
7	Other Prepaid Expenses	24,703	215,795	7
8	Accounts Receivable (owners or related parties)	505,240	582,582	8
9	Other(specify):	643,677	643,677	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,857,342	\$ 6,530,166	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,000,000	13
14	Buildings, at Historical Cost		10,200,000	14
15	Leasehold Improvements, at Historical Cost	1,016,594	1,016,594	15
16	Equipment, at Historical Cost	511,430	1,511,430	16
17	Accumulated Depreciation (book methods)	(128,322)	(309,732)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	6,315,639	7,315,639	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 7,715,341	\$ 21,733,931	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 13,572,683	\$ 28,264,097	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 724,641	\$ 724,640	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,967,361	3,200,503	29
30	Accrued Salaries Payable	92,474	92,474	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		201,180	32
33	Accrued Interest Payable		219,511	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	See Attached Schedule	2,692,734	2,767,289	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,477,210	\$ 7,205,597	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		21,331,471	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 21,331,471	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,477,210	\$ 28,537,068	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 7,095,473	\$ (272,971)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 13,572,683	\$ 28,264,097	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>6,764,864</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Equity Restatement</b>	<b>(472,737)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>6,292,127</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>803,346</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>803,346</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>7,095,473</b>	<b>24</b> *

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

Facility Name &amp; ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning: 01/01/15

Ending:

12/31/15

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

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

1

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 18,514,543	1
2	Discounts and Allowances for all Levels	(13,436,234)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,078,309	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	13,519,388	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 13,519,388	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,285,049	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	230,541	19
20	Radiology and X-Ray	51,350	20
21	Other Medical Services	13,860	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,580,800	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	28	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 28	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	1,706	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,706	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 20,180,231	30

2

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,016,241	31
32	Health Care	5,607,563	32
33	General Administration	4,629,317	33
<b>B. Capital Expense</b>			
34	Ownership	2,284,640	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	4,520,642	35
36	Provider Participation Fee	318,482	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 19,376,885	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	803,346	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 803,346	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,753,270	44
45	Private Pay - Net Inpatient Revenue	654,478	45
46	Medicare - Net Inpatient Revenue	1,809,696	46
47	Other-(specify) Hospice	202,567	47
48	Other-(specify) Managed Care	658,298	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,078,309	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 **Villa At Evergreen Park, The**

# **0052423**

Report Period Beginning:

**01/01/15**

Ending:

**12/31/15**

**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	1,981	2,086	\$ 113,592	\$ 54.45	1
2	Assistant Director of Nursing	1,597	1,762	73,471	41.70	2
3	Registered Nurses	36,240	41,497	1,415,720	34.12	3
4	Licensed Practical Nurses	51,555	55,614	1,525,862	27.44	4
5	CNAs & Orderlies	106,228	115,040	1,376,199	11.96	5
6	CNA Trainees					6
7	Licensed Therapist	63,859	68,925	2,580,806	37.44	7
8	Rehab/Therapy Aides	3,740	4,177	68,408	16.38	8
9	Activity Director	1,921	2,086	43,118	20.67	9
10	Activity Assistants	4,493	4,879	57,310	11.75	10
11	Social Service Workers	18,505	19,769	357,320	18.07	11
12	Dietician					12
13	Food Service Supervisor	469	469	7,504	16.00	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,570	29,797	393,174	13.20	15
16	Dishwashers					16
17	Maintenance Workers	4,244	4,872	115,653	23.74	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,081	2,313	142,318	61.53	20
21	Assistant Administrator	1,908	2,086	73,477	35.22	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,887	16,243	297,650	18.32	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,293	1,543	24,827	16.09	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	1,476	1,597	22,320	13.98	33
34	TOTAL (lines 1 - 33)	345,047	374,755	\$ 8,688,729 *	\$ 23.19	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 1,932	01-03	35
36	Medical Director	Monthly	164,055	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	16,258	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,162	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Dietary Contract Services</u>		17,047	01-03	47
48	<u>Psychiatric Consulting</u>	Monthly	36,000	10-03	48
49	TOTAL (lines 35 - 48)		\$ 243,254		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	
Judy Hoffman	Administrator	0	\$ 142,318	Workers' Compensation Insurance	\$ 371,755	IDPH License Fee	\$ 1,990	
Kelley O'Leary-Tighe	Assistant Admin	0	73,477	Unemployment Compensation Insurance	283,628	Advertising: Employee Recruitment	8,921	
				FICA Taxes	631,619	Health Care Worker Background Check		
				Employee Health Insurance	383,271	(Indicate # of checks performed 1,606 )	16,061	
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Dues and Subscriptions	51,877	
				Vision/Dental/Life Insurance	34,098	Licensing and Permitting	9,379	
				401k Contributions	15,267	Allocated - Villa Financial Services	9,887	
				Employee Retention	36,082	Allocated - 3737 Chase, LLC	26	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 215,795					
B. Administrative - Other								
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3)			\$					
(Attach a copy of any management service agreement)								
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
Paycor	Payroll Services		\$ 33,849				Out-of-State Travel	\$
FRR / Marcum	Accounting		29,222					
Advantage Valet Parking	Valet Parking		16,698					
Healthpark Hospitality	Valet Parking		24,616				In-State Travel	
Personnel Planners	Unemployment Consulting		2,224					
Suburban Laboratories	Water Testing		1,550					
Achieve Accreditation	Accreditation		9,554					
Illinois Rytes Corporation	Liability Management		10,085				Seminar Expense	4,408
Proclaim Partners	Claims Management		1,925				Allocated - Villa Financial Services	2,180
eHealth Data Solutions	MDS Software		5,220					
Point Click Care	E.H.R.		25,190					
See Supplemental Schedule			1,224,177					
TOTAL (agree to Schedule V, line 19, column 3)							Entertainment Expense	( )
(For legal fee disclosure, see page 39 of instructions)			\$ 1,384,309	TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 6,588

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name &amp; ID Number Villa At Evergreen Park, The

# 0052423

Report Period Beginning:

01/01/15

Ending:

12/31/15

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. ICLTC \$27,250 & IHCA \$15,198
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 42,636 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 318,482  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? N/A  
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? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.