

		FOR BHF USE					

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2015
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2015)

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>0048256</u></p> <p>Facility Name: <u>The Village at Victory Lakes</u></p> <p>Address: <u>1055 East Grand Ave</u> <u>Lindenhurst</u> <u>60046</u> Number City Zip Code</p> <p>County: <u>Lake</u></p> <p>Telephone Number: <u>(847) 356 - 5900</u> Fax # <u>(847) 356 - 4599</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>07/12/06</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td style="width:33%"><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td style="width:33%"><input type="checkbox"/> PROPRIETARY</td> <td style="width:33%"><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" 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 <u>501(c)(3)</u></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 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>Edward N. Slack</u> Telephone Number: <u>(847) 628 - 8796</u> Email Address: _____</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" 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 <u>501(c)(3)</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input 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>07/01/14</u> to <u>06/30/15</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" style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____ (Date) _____ (Print Name and Title) <u>Edward N. Slack, CPA</u> <u>Partner, Health and Human Services</u> (Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>2155 Point Boulevard, Suite 200 Elgin, Illinois 60123</u> (Telephone) <u>(847) 628 - 8796</u> Fax # <u>(248) 327 - 8417</u></td> </tr> </table> <p align="center">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) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) <u>Edward N. Slack, CPA</u> <u>Partner, Health and Human Services</u> (Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>2155 Point Boulevard, Suite 200 Elgin, Illinois 60123</u> (Telephone) <u>(847) 628 - 8796</u> Fax # <u>(248) 327 - 8417</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256 Report Period Beginning: 07/01/14 Ending: 06/30/15

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	120	Skilled (SNF)	120	43,800	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	120	TOTALS	120	43,800	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	6,360	13,776	15,108	35,244	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	6,360	13,776	15,108	35,244	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.47%

D. How many bed-hold days during this year were paid by the Department?

0 (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 07/01/06

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

YES Date 07/01/06 NO

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

YES NO If YES, enter number of beds certified 120 and days of care provided 13,729

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: 06/30/15 Fiscal Year: 06/30/15

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/14 Ending: 06/30/15

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
	A. General Services										
1	Dietary	833,686	173,551	342,569	1,349,806		1,349,806	(682,182)	667,624		1
2	Food Purchase		827,678		827,678		827,678	(448,895)	378,783		2
3	Housekeeping	376,608	46,682		423,290		423,290	(195,379)	227,911		3
4	Laundry	74,475	36,000		110,475		110,475	(51,220)	59,255		4
5	Heat and Other Utilities			567,707	567,707		567,707	(448,526)	119,181		5
6	Maintenance	539,847	129,184	647,673	1,316,704		1,316,704	(1,014,720)	301,984		6
7	Other (specify):* See Supplemental										7
8	TOTAL General Services	1,824,616	1,213,095	1,557,949	4,595,660		4,595,660	(2,840,922)	1,754,738		8
	B. Health Care and Programs										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	3,995,384	284,831	50,924	4,331,139		4,331,139	(147,726)	4,183,413		10
10a	Therapy	51,805	8,993	55,602	116,400		116,400	(54,513)	61,887		10a
11	Activities	122,439	17,647	1,300	141,386		141,386	(44,608)	96,778		11
12	Social Services	259,803	5,098	8,455	273,356		273,356	(155,859)	117,497		12
13	CNA Training										13
14	Program Transportation	46,334	10,845	9,570	66,749		66,749	(45,108)	21,641		14
15	Other (specify):* See Supplemental										15
16	TOTAL Health Care and Programs	4,475,765	327,414	140,251	4,943,430		4,943,430	(447,815)	4,495,615		16
	C. General Administration										
17	Administrative	295,386		1,369,364	1,664,750		1,664,750	(907,872)	756,878		17
18	Directors Fees										18
19	Professional Services			133,539	133,539		133,539	(64,834)	68,705		19
20	Dues, Fees, Subscriptions & Promotions			70,871	70,871		70,871	(25,236)	45,635		20
21	Clerical & General Office Expenses	376,342	60,232	395,025	831,599		831,599	(512,667)	318,932		21
22	Employee Benefits & Payroll Taxes			2,292,316	2,292,316		2,292,316		2,292,316		22
23	Inservice Training & Education			3,323	3,323		3,323	(2,246)	1,077		23
24	Travel and Seminar			3,857	3,857		3,857	(2,607)	1,250		24
25	Other Admin. Staff Transportation			10,952	10,952		10,952	(7,297)	3,655		25
26	Insurance-Prop.Liab.Malpractice			186,476	186,476		186,476	(103,344)	83,132		26
27	Other (specify):* See Supplemental										27
28	TOTAL General Administration	671,728	60,232	4,465,723	5,197,683		5,197,683	(1,626,102)	3,571,581		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,972,109	1,600,741	6,163,923	14,736,773		14,736,773	(4,914,839)	9,821,934		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Village at Victory Lakes

#0048256

Report Period Beginning:

07/01/14

Ending:

06/30/15

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			1,451,113	1,451,113		1,451,113	(1,117,737)	333,376			30
31	Amortization of Pre-Op. & Org.			21,724	21,724		21,724	(7,706)	14,018			31
32	Interest			1,714,481	1,714,481		1,714,481	(1,321,718)	392,763			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			23,333	23,333		23,333	(15,768)	7,565			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			3,210,651	3,210,651		3,210,651	(2,462,928)	747,723			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		749,050	1,721,082	2,470,132		2,470,132		2,470,132			39
40	Barber and Beauty Shops	67,416			67,416		67,416	(67,416)				40
41	Coffee and Gift Shops	29,775			29,775		29,775	(29,775)				41
42	Provider Participation Fee			196,227	196,227		196,227		196,227			42
43	Other (specify):* See Supplemental	1,105,320	152,572	655,049	1,912,941		1,912,941	(1,912,941)				43
44	TOTAL Special Cost Centers	1,202,511	901,622	2,572,358	4,676,491		4,676,491	(2,010,132)	2,666,359			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	8,174,620	2,502,363	11,946,932	22,623,915		22,623,915	(9,387,899)	13,236,016			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Assisted Living	784,316	27,095	5,416
Independent Living	149,291	26,666	539,954
Marketing	171,713	98,811	109,679
Total	1,105,320	152,572	655,049

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	(51,740)	02		4
5	Telephone, TV & Radio in Resident Rooms	(9,597)	21		5
6	Rented Facility Space	(10,742)	06		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(4,871)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(225)	21		17
18	Fines and Penalties	(7,551)	21		18
19	Entertainment	(7,968)	21		19
20	Contributions	(150)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(310,208)	21		24
25	Fund Raising, Advertising and Promotional				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 See Supplemental	(8,425,586)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (8,828,638)		\$	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)	(559,261)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (559,261)		36
37	TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)	\$ (9,387,899)		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

SEE ACCOUNTANTS' COMPILATION REPORT

The Village at Victory Lakes

ID# 0048256

Report Period Beginning: 07/01/14

Ending: 06/30/15

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Deli Income (To Extent of Expense)	\$ (27,673)	41	1
2	Barber and Beauty Revenue (To Extent Expense)	(67,416)	40	2
3	Mission Integration	(72,215)	12	3
4	Insurance Settlements	(57,646)	26	4
5	Miscellaneous Revenue	(393)	21	5
6	Rebates & Refunds	(2,274)	21	6
7	Gain on Disposal of Assets	(5,000)	06	7
8	Cable	(48,940)	05	8
9	Bank Fees	(1,120)	21	9
10	Assisted Living	(816,827)	43	10
11	Independent Living	(715,911)	43	11
12	Marketing	(380,203)	43	12
13	Collections	(27,067)	19	13
14	Senior Fit	(54,513)	10A	14
15	Capitalized Assets < \$2,500	4,526	06	15
16	Deli Expense (Amount Remaining after Income)	(2,102)	41	16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25	Dietary - Indirect Allocation	(682,182)	01	25
26	Food Purchases - Indirect Allocation	(397,155)	02	26
27	Housekeeping - Indirect Allocation	(195,379)	03	27
28	Laundry - Indirect Allocation	(51,220)	04	28
29	Heat and Other Utilities - Indirect Allocation	(399,586)	05	29
30	Maintenance - Indirect Allocation	(1,003,504)	06	30
31	Medical Director - Indirect Allocation	0	09	31
32	Nursing and Medical Records - Indirect Allocation	(147,726)	10	32
33	Rehab Aides - Indirect Allocation	0	10a	33
34	Activities - Indirect Allocation	(44,608)	11	34
35	Social Services - Indirect Allocation	(83,644)	12	35
36	Program Transportation - Indirect Allocation	(45,108)	14	36
37	Administrative - Indirect Allocation	(348,611)	17	37
38	Professional Fees - Indirect Allocation	(37,767)	19	38
39	Dues and Subscriptions - Indirect Allocation	(25,086)	20	39
40	Clerical & General Office - Indirect Allocation	(173,331)	21	40
41	Inservice Training and Education - Indirect Alloc	(2,246)	23	41
42	Travel and Seminar - Indirect Allocation	(2,607)	24	42
43	Other Admin Staff Transportation - Indirect Alloc	(7,297)	25	43
44	Insurance - Indirect Allocation	(45,698)	26	44
45	Depreciation - Indirect Allocation	(1,117,737)	30	45
46	Amortization - Indirect Allocation	(7,706)	31	46
47	Interest - Indirect Allocation	(1,316,847)	32	47
48	Rent - Equipment and Vehicles - Indirect Alloc	(15,768)	35	48
49	Total	(8,425,586)		49

The Village at Victory Lakes
 Medicaid Cost Report
 07/01/14 - 06/30/15

Page 5 Supplementary

Description	Cost Center	Total Salary	Total Expenses (Allowable)	Direct Nursing Home Salary	Direct Nursing Home Other Expenses	Expenses For Allocation	Allocation Method	Allocation Basis Nursing Home	Allocation Basis Total	Allocated Plus Direct		Allocated Plus Direct		Total Balanced	Nursing Home	
										Nursing Home Salary	Other Salary	Nursing Home Other Expenses	Other Expenses		Total	Other Total
Dietary	1	833,686	1,349,806	-	28,714	1,321,092	Meals Served	105,732	218,625	403,189	430,497	264,435	251,685	-	667,624	682,182
Food	2	-	775,938	-	6,821	769,117	Meals Served	105,732	218,625	-	-	378,783	397,155	-	378,783	397,155
Housekeeping	3	376,608	423,290	-	-	423,290	Square Feet (1)	1,014,356	1,883,924	202,776	173,832	25,135	21,547	-	227,911	195,379
Laundry	4	74,475	110,475	-	-	110,475	Patient Days (1)	35,244	65,709	39,946	34,529	19,309	16,691	-	59,255	51,220
Heat and Other Utilities	5	-	518,767	-	-	518,767	Square Feet	72,454	315,376	-	-	119,181	399,586	-	119,181	399,586
Maintenance	6	539,847	1,305,488	-	2,678	1,302,810	Square Feet	72,454	315,376	124,024	415,823	177,960	587,681	-	301,984	1,003,504
Other	7	-	-	-	-	-	Patient Days	35,244	108,707	-	-	-	-	-	-	-
Medical Director	9	-	14,400	-	14,400	-	Direct Staffing	3,051,710	3,561,838	-	-	14,400	-	-	14,400	-
Nursing and Medical Records	10	3,995,384	4,331,139	2,999,905	299,777	1,031,457	Direct Staffing	3,051,710	3,561,838	3,852,811	142,573	330,602	5,153	-	4,183,413	147,726
Therapy	10a	51,805	61,887	51,805	10,082	-	Direct Staffing	3,051,710	3,561,838	51,805	-	10,082	-	-	61,887	-
Activities	11	122,439	141,386	45,171	-	96,215	Patient Days (2)	35,244	65,709	86,615	35,824	10,163	8,784	-	96,778	44,608
Social Services	12	259,803	201,141	-	-	201,141	Patient Days (3)	35,244	60,334	151,764	108,039	(34,267)	(24,395)	-	117,497	83,644
CNA Training	13	-	-	-	-	-	Direct	-	-	-	-	-	-	-	-	-
Transportation	14	46,334	66,749	-	-	66,749	Patient Days	35,244	108,707	15,022	31,312	6,619	13,796	-	21,641	45,108
Other	15	-	-	-	-	-	Patient Days	35,244	108,707	-	-	-	-	-	-	-
Administrative	17	295,386	1,105,489	122,695	-	982,794	Net Patient Revenue	13,094,102	20,291,934	234,130	61,256	522,748	287,355	-	756,878	348,611
Directors Fees	18	-	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-
Professional Fees	19	-	106,472	-	-	106,472	Net Patient Revenue	13,094,102	20,291,934	-	-	68,705	37,767	-	68,705	37,767
Dues and Subscriptions	20	-	70,721	-	-	70,721	Net Patient Revenue	13,094,102	20,291,934	-	-	45,635	25,086	-	45,635	25,086
Office and Clerical	21	376,342	492,263	-	3,613	488,650	Net Patient Revenue	13,094,102	20,291,934	242,848	133,494	76,084	39,837	-	318,932	173,331
Employee Benefits	22	-	2,292,316	-	-	2,292,316	Allocated Salary	5,404,931	8,174,620	-	-	1,515,643	776,673	-	1,515,643	776,673
Inservice Training and Expense	23	-	3,323	-	-	3,323	Patient Days	35,244	108,707	-	-	1,077	2,246	-	1,077	2,246
Travel and Seminar	24	-	3,857	-	-	3,857	Patient Days	35,244	108,707	-	-	1,250	2,607	-	1,250	2,607
Other Staff Transportation	25	-	10,952	-	154	10,798	Patient Days	35,244	108,707	-	-	3,655	7,297	-	3,655	7,297
Insurance	26	-	128,830	-	-	128,830	Net Revenue	13,094,102	20,291,934	-	-	83,132	45,698	-	83,132	45,698
Other	27	-	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-
Depreciation	30	-	1,451,113	-	-	1,451,113	Square Feet	72,454	315,376	-	-	333,376	1,117,737	-	333,376	1,117,737
Amortization	31	-	21,724	-	-	21,724	Net Patient Revenue	13,094,102	20,291,934	-	-	14,018	7,706	-	14,018	7,706
Interest	32	-	1,709,610	-	-	1,709,610	Square Feet	72,454	315,376	-	-	392,763	1,316,847	-	392,763	1,316,847
Real Estate Taxes	33	-	-	-	-	-	Square Feet	72,454	315,376	-	-	-	-	-	-	-
Rent - Facilities and Grounds	34	-	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-
Rent - Equipment and Vehicles	35	-	23,333	-	-	23,333	Patient Days	35,244	108,707	-	-	7,565	15,768	-	7,565	15,768
Other	36	-	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-
Medically Necessary Transportation	38	-	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-
Ancillary Service Centers	39	-	2,470,132	-	2,470,132	-	Direct	1	1	-	-	2,470,132	-	-	2,470,132	-
Barber and Beauty Shop	40	67,416	-	-	-	-	Direct	1	1	-	67,416	-	(67,416)	-	-	-
Coffee and Gift Shops	41	29,775	-	-	-	-	Direct	1	1	-	29,775	-	(29,775)	-	-	-
Provider Participation Fee	42	-	196,227	-	196,227	-	Direct	1	1	-	-	196,227	-	-	196,227	-
Other	43	1,105,320	-	-	-	-	Direct	1	1	-	1,105,320	-	(1,105,320)	-	-	-
		<u>8,174,620</u>	<u>19,386,828</u>	<u>3,219,576</u>	<u>3,032,598</u>	<u>13,134,654</u>				<u>5,404,931</u>	<u>2,769,689</u>	<u>7,054,413</u>	<u>4,157,795</u>	<u>-</u>	<u>12,459,344</u>	<u>6,927,484</u>

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/14

Ending:

06/30/15

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	(682,182)	0	0	0	0	0	0	0	0	0	0	(682,182)	1
2	Food Purchase	(448,895)	0	0	0	0	0	0	0	0	0	0	(448,895)	2
3	Housekeeping	(195,379)	0	0	0	0	0	0	0	0	0	0	(195,379)	3
4	Laundry	(51,220)	0	0	0	0	0	0	0	0	0	0	(51,220)	4
5	Heat and Other Utilities	(448,526)	0	0	0	0	0	0	0	0	0	0	(448,526)	5
6	Maintenance	(1,014,720)	0	0	0	0	0	0	0	0	0	0	(1,014,720)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(2,840,922)	0	0	0	0	0	0	0	0	0	0	(2,840,922)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(147,726)	0	0	0	0	0	0	0	0	0	0	(147,726)	10
10a	Therapy	(54,513)	0	0	0	0	0	0	0	0	0	0	(54,513)	10a
11	Activities	(44,608)	0	0	0	0	0	0	0	0	0	0	(44,608)	11
12	Social Services	(155,859)	0	0	0	0	0	0	0	0	0	0	(155,859)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(45,108)	0	0	0	0	0	0	0	0	0	0	(45,108)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(447,815)	0	0	0	0	0	0	0	0	0	0	(447,815)	16
	C. General Administration													
17	Administrative	(348,611)	(559,261)	0	0	0	0	0	0	0	0	0	(907,872)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(64,834)	0	0	0	0	0	0	0	0	0	0	(64,834)	19
20	Fees, Subscriptions & Promotions	(25,236)	0	0	0	0	0	0	0	0	0	0	(25,236)	20
21	Clerical & General Office Expenses	(512,667)	0	0	0	0	0	0	0	0	0	0	(512,667)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	(2,246)	0	0	0	0	0	0	0	0	0	0	(2,246)	23
24	Travel and Seminar	(2,607)	0	0	0	0	0	0	0	0	0	0	(2,607)	24
25	Other Admin. Staff Transportation	(7,297)	0	0	0	0	0	0	0	0	0	0	(7,297)	25
26	Insurance-Prop.Liab.Malpractice	(103,344)	0	0	0	0	0	0	0	0	0	0	(103,344)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(1,066,841)	(559,261)	0	(1,626,102)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(4,355,578)	(559,261)	0	(4,914,839)	29								

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Village at Victory Lakes# 0048256

Report Period Beginning:

07/01/14

Ending:

06/30/15

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	(1,117,737)	0	0	0	0	0	0	0	0	0	0	(1,117,737) 30
31	Amortization of Pre-Op. & Org.	(7,706)	0	0	0	0	0	0	0	0	0	0	(7,706) 31
32	Interest	(1,321,718)	0	0	0	0	0	0	0	0	0	0	(1,321,718) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(15,768)	0	0	0	0	0	0	0	0	0	0	(15,768) 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(2,462,928)	0	0	0	0	0	0	0	0	0	0	(2,462,928) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	(67,416)	0	0	0	0	0	0	0	0	0	0	(67,416) 40
41	Coffee and Gift Shops	(29,775)	0	0	0	0	0	0	0	0	0	0	(29,775) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(1,912,941)	0	0	0	0	0	0	0	0	0	0	(1,912,941) 43
44	TOTAL Special Cost Centers	(2,010,132)	0	0	0	0	0	0	0	0	0	0	(2,010,132) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(8,828,638)	(559,261)	0	(9,387,899) 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 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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	17 FSCSC Shared Expenses	\$ 1,369,364	Franciscan Sisters of Chicago Service Corporation	100.00%	\$ 810,103	\$ (559,261)	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,369,364			\$ 810,103	\$ * (559,261)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/14

Ending:

06/30/15

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	Franciscan Communities, Inc.	100 %	St. Joseph Village of Chicago	Chicago, IL	Franciscan Sisters	Lemont, IL	Religious Cong.	1
2					of Chicago			2
3			The Village at Victory Lakes	Lindenhurst, IL				3
4	Board of Directors				Franciscan Sisters of			4
5			Addolorata Villa	Wheeling, IL	Chicago Serv Corp	Lemont, IL	Corp. Management	5
6	Sister M. Francis Clare Radke							6
7	Annette Shoemaker		Franciscan Village	Lemont, IL	St. James			7
8	Judy Amiano				Senior Estates	Crete, IL	Ind. Living	8
9	Sandra Singer		St. Anthony Home	Crown Point, IN				9
10	Ronald Tinsley				Marian Village	Homer Glen, IL	Ind. & Asst. Living	10
11	Tracy Shearer		University Place	West Lafayette, IN				11
12	Denise Boudreau				Franciscan			12
13			Mount Alverna Village	Parma, OH	Senior Estates	Louisville, KY	Ind. Living	13
14								14
15					Franciscan Comm			15
16					Based Services	Michigan City, IN	Hm. Care / Hospice	16
17								17
18					Franciscan Advisory	Lemont, IL	Consulting	18
19					Services		Services	19
20								20
21					St. Joseph Senior	Lemont, IL	Affordable Parent	21
22					Housing		Co.	22
23								23
24					St. Jude House	Crown Point, IN	Domestic Violence	24
25							Shelter	25
26								26
27					Madonna Foundation	Lemont, IL	Catholic High	27
28							School girls	28
29							Scholarship Prog.	29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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	Judy Amiano	Board Member	CEO	0.00%	See Supplemental	6.26	15.66%	Alloc. Salary	\$ 31,321	17 - 03	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 31,321		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Judy Amiano
Weighted Average Hours Worked and Compensation
07/01/14 - 06/30/15

Facility Name	Weighted Average Hours	Management Fees	Allocated Salary From Facilities	Total Compensation
Addolorata Villa	5.42	1,183,899	27,079	27,079
Franciscan Village	5.98	1,307,249	29,900	29,900
St. Joseph Village	2.56	558,946	12,785	12,785
Village at Victory Lakes	6.26	1,369,364	31,321	31,321
Other	19.78	4,324,610	98,915	98,915
Total	<u>40.00</u>	<u>8,744,068</u>	<u>200,000</u>	<u>200,000</u>

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/14

Ending: 06/30/15

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization Franciscan Sisters of Chicago Serv Corp
 Street Address 1055 West 175th Street, Suite 202
 City / State / Zip Code Homewood, Illinois 60430
 Phone Number ()
 Fax Number ()

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.

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	17	FSCSC Shared Expenses	Management Fees	8,744,068	13	\$ 5,909,460	\$ 3,566,825	1,369,364	\$ 925,450	1
2	17	FSCSC Shared Expenses	Direct Cost	307,589	13	307,589	0	0	0	2
3	17	FSCSC Shared Expenses	Health Insurance	8,232,524	13	(765,249)	0	1,240,895	(115,347)	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					\$ 5,451,800	\$ 3,566,825		\$ 810,103	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/14 Ending: 06/30/15

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											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Amalgamated Bank		X	Facility Acquisition	Varies	03/13/13	\$ 13,608,386	\$ 13,140,905	05/15/47	5.25%	\$ 1,305,025	1								
2	Huntington Bank		X	Facility Acquisition	Varies	03/13/13	1,738,075	1,667,366	05/15/43	Variable	166,199	2								
3	Huntington Bank		X	Facility Acquisition	Varies	03/13/13	2,547,608	2,436,322	05/15/43	Variable	243,257	3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related						\$ 17,894,069	\$ 17,244,593			\$ 1,714,481	9								
B. Non-Facility Related*																				
10	Interest Income										(4,871)	10								
11												11								
12	Allocation - IL / AL										(1,316,847)	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (1,321,718)	14								
15	TOTALS (line 9+line14)						\$ 17,894,069	\$ 17,244,593			\$ 392,763	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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.) 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

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2014 report.		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2
3. Under or (over) accrual (line 2 minus line 1).		\$	3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2010	_____	8
	2011	_____	9
	2012	_____	10
	2013	_____	11
	2014	_____	12
N/A - The Village at Victory Lakes is exempt from real estate taxes.			

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2014	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/14 Ending:

06/30/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,454 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories 2

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).

Independent Living - 131,881 Square Feet (100 Units)

Independent Living - 59,410 Square Feet (40 Garden Home Duplex Units)

Assisted Living - 51,631 Square Feet (84 Units)

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: 14,018 4. Dates Incurred: _____

Nature of Costs: Organization Costs (Total Expense = \$21,724 Less IL / AL Allocations of \$7,706)

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>2006</u>	<u>\$ 738,341</u>	1
2					2
3	TOTALS			\$ 738,341	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	
	Bed ^s *	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	204		2006	1988	\$ 8,522,869	\$		\$	\$	\$
5										
6										
7										
8										
	Improvement Type**									
9	Various		2006		1,188					
10	Various		2007		11,024					
11	Various		2008		33,383					
12	Various		2009		21,896					
13	Various		2010		62,243					
14	Various		2011		124,728					
15	Fire Control Systems (TC = \$5,745)		2012		1,320					
16	Jason Hill 10 Cameras and 1 DVR System (TC = \$6,000)		2012		1,378					
17	Cabinetry and Finish - Prairie Glenn Lobby (TC = \$32,500)		2012		7,467					
18	Cabinetry and Finish - Prairie Glenn Lobby (TC = \$32,500)		2012		7,467					
19	Drapes - Lobby Renovation (TC = \$11,520)		2012		2,647					
20	Exterior Security System (TC = \$6,146)		2012		1,412					
21	Door Locks (TC = \$9,244)		2012		2,124					
22	Carpet - Lobby (TC = \$2,543)		2012		584					
23	Community WIFI (TC = \$58,210)		2012		13,373					
24	Window Treatments (TC = \$3,466)		2012		796					
25	Wall Protectors (TC = \$4,851)		2012		1,115					
26	Door Locking System to Fire Panel, Relays (TC = \$3,600)		2012		827					
27	Sidewalk Repair (TC = \$3,785)		2012		870					
28	Replace Cylinders and Hoses (TC = \$2,796)		2012		642					
29	Door Mounted Senors, Guide Rails and Switches (TC = \$5,528)		2012		1,270					
30	Elevator Motor Controls and Motor (TC = \$6,464)		2012		6,464					
31	Paint Tunnel Walls and Ceiling (TC = \$4,755)		2012		1,092					
32	Roof Eave Cutback (TC = \$110,800)		2013		25,455					
33	Eaves, Reroofing and Fire Protection (TC = \$106,000)		2013		24,352					
34	Eaves and Roofing (TC = \$141,780)		2013		32,572					
35	Eaves (TC = \$18,500)		2013		4,250					
36	Keypad Alarm, Code Lock and Switches (TC = \$37,888)		2013		8,705					

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

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	IDPH License Fee for Eave Reduction (TC = \$4,740)	2013 \$ 4,740	\$		\$	\$	\$
38	Sidewalk Repair (TC = \$22,224)	2013 22,224					
39	Pipework and Replace APX (TC = \$8,000)	2013 1,838					
40	Acoustical Ceiling (TC = \$2,684)	2013 617					
41	Painting (TC = \$2,865)	2013 658					
42	Acumen Energy Lighting Fixtures - Campus (TC = \$54,206)	2013 12,453					
43	Parking Lot Paving and Repairs - Campus (TC = \$79,940)	2013 18,365					
44	Landscaping Turf Repair (TC = \$4,425)	2013 1,017					
45	Controls - Campus (TC = \$33,787)	2014 7,762					
46	Speakers - Chapel (TC = \$3,000)	2014 689					
47	Accoustical Ceilings - Chapel (TC = \$36,000)	2014 8,271					
48	Antenna and Satellite TV System - Campus (TC = \$11,000)	2014 2,527					
49							
50	Current Year Additions - FY 2014 - 2015						
51	See CY FA Addition Schedule - Allocations and Locations						
52							
53	Antenna and Satellite TV System - Campus (TC = \$12,245)	2014 2,813					
54	Rubber Flooring - Exercise Room (TC = \$6,100)	2014 1,401					
55	Hood Fire Supression - Kitchen (TC = \$6,000)	2015 1,378					
56	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)	2014 53,901					
57	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)	2015 7,581					
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70	TOTAL (lines 4 thru 69)	\$ 9,071,748	\$		\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,071,748	\$		\$	\$	\$	1
2									2
3	Prior Year Dispositions - FY 2013 - 2014								3
4	See PY FA Disposals Schedule - Allocations and Locations								4
5									5
6	Various	2007	(12,853)						6
7	Various	2008	(6,083)						7
8	Various	2009	(5,144)						8
9									9
10									10
11	Current Year Dispositions - FY 2014 - 2015								11
12	See CY FA Disposals Schedule - Allocations and Locations								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	Financial Statement Depreciation			333,376		333,376		2,656,933	33
34	TOTAL (lines 1 thru 33)		\$ 9,047,668	\$ 333,376		\$ 333,376	\$	\$ 2,656,933	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 670,249	\$	\$	\$		\$	71
72	Current Year Purchases	69,837						72
73	Fully Depreciated Assets							73
74	Disposals	(2,539)						74
75	TOTALS	\$ 737,547	\$	\$	\$		\$	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	Facility	Bus (TC = \$57,744)	2014	\$ 13,266	\$	\$	\$		\$	76
77	Facility	Bus (TC = \$31,550)	2015	7,248						77
78										78
79										79
80	TOTALS			\$ 20,514	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	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)	\$ 10,544,070 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 333,376 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 333,376 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,656,933 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	Non-Care Assets - PY Total	\$ 21,242,185	\$	\$	86
87	Non-Care Assets - CY LIMP Add.	787,533			87
88	Non-Care Assets - CY EQIP Add.	201,705			88
89	Non-Care Assets - CY Disposals	(20,483)			89
90	Financial Statement Depreciation		1,117,737	8,908,102	90
91	TOTALS	\$ 22,210,940	\$ 1,117,737	\$ 8,908,102	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Village at Victory Lakes
Fixed Asset Analysis - Disposals
FYE June 30, 2015

Description	Page	Section	Grouping	Cost	In Service Date	Class	Method	Cost				
								Nursing Home	Other	Expensed - NH	Expensed - NA	Total
								72,454	242,922	72,454	242,922	315,376
Leasehold Improvements												
Floor Covering J216.1112	13	XI - F	1	6,256	04/25/08	LIMP	Direct ALU / ILU	-	6,256	-	-	6,256
Floor Covering 1135	13	XI - F	1	5,715	06/25/08	LIMP	Direct ALU / ILU	-	5,715	-	-	5,715
				<u>11,971</u>				-	11,971	-	-	11,971
Sub-Total				11,971				-	11,971	-	-	11,971
Equipment												
Covection Steamer	13	XI-C / XI-F	1	5,525	07/20/07	LIMP	Community	1,269	4,256	-	-	5,525
Covection Steamer	13	XI-C / XI-F	1	5,526	08/15/07	LIMP	Community	1,269	4,256	-	-	5,526
				<u>11,051</u>				2,539	8,512	-	-	11,051
Sub-Total				11,051				2,539	8,512	-	-	11,051
Total				23,022				2,539	20,483	-	-	23,022

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning: 07/01/14

Ending: 06/30/15

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

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.	<u> </u> /2016	\$ <u> </u>
13.	<u> </u> /2017	\$ <u> </u>
14.	<u> </u> /2018	\$ <u> </u>

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: \$ 7,565 Description: See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**The Village at Victory Lakes
 Medicaid Cost Report
 07/01/14 - 06/30/15**

Page 14 Supplemental Schedule - Building and Fixed Equipment

Vendor	Amount
Total	-

Page 14 Supplemental Schedule - Equipment Rental

Vendor	Item Rented	Amount
Unidine / Ecolab	Dietary Equipment	7,297
GE Capital / Ricoh	Copier	11,964
Pitney Bowes	Postage Machine	4,072
Allocation - AL / IL		(15,768)
Total		7,565

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/14 Ending: 06/30/15

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			
		1	2	3	4
		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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	525,461	\$		\$	525,461	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				69,084				69,084	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				847,824				847,824	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					722,747			722,747	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): See Supplemental	39 - 02						26,303			26,303	12
13	Other (specify): See Supplemental	39 - 03					278,713				278,713	13
14	TOTAL			\$		\$	1,721,082	\$	749,050	\$	2,470,132	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 16 Supplemental Schedule

Description	Supplies	Other
Oxygen and Supplies	11,091	
Enteral / PEN Nutrition	15,212	
Laboratory		62,900
Radiology		37,854
Respiratory Therapy		63,211
Other Professional Services		18,359
Therapy Equipment Rental		19,975
Other Equipment Rental		69,309
Ambulance		7,105
Total	26,303	278,713

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	\$ 17,029	\$	1
2	Cash-Patient Deposits	6,580		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>485,000</u>)	1,573,267		3
4	Supply Inventory (priced at <u>Cost - FIFO</u>)	106,312		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	121,969		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,825,157	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	13,319,796		13
14	Buildings, at Historical Cost	23,489,772		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,351,450		16
17	Accumulated Depreciation (book methods)	(11,565,035)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	367,319		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 29,963,302	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 31,788,459	\$	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 618,890	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,993		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	521,362		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,095		31
32	Accrued Real Estate Taxes(Sch.IX-B)	218,360		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Supplemental Schedule</u>	23,873,381		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 25,242,081	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>See Supplemental Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 25,242,081	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,546,378	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 31,788,459	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Total	-	-
Line 23 - Other Long Term Assets		
Construction in Progress	263	
Organizational Costs	343,979	
Deferred Marketing Costs	23,077	
Total	367,319	-
Line 36 - Other Current Liabilities		
Unclaimed Funds	615	
Reservation Deposits	20,495	
Refundable Deposits	21,257,059	
Unrefundable Deposits (Net of Amortization)	2,595,212	
Total	23,873,381	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 7,525,678	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 7,525,678	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,966,244)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,966,244)	17
	B. Transfers (Itemize):		
18	FC Holding - Intercompany Transfer	986,944	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 986,944	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,546,378	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 20,291,934	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,291,934	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	99,017	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 99,017	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	27,673	12
13	Barber and Beauty Care	93,084	13
14	Non-Patient Meals	51,740	14
15	Telephone, Television and Radio	9,597	15
16	Rental of Facility Space	10,742	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 192,836	23
D. Non-Operating Revenue			
24	Contributions	3,700	24
25	Interest and Other Investment Income***	4,871	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,571	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	65,313	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 65,313	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,657,671	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,595,660	31
32	Health Care	4,943,430	32
33	General Administration	5,197,683	33
B. Capital Expense			
34	Ownership	3,210,651	34
C. Ancillary Expense			
35	Special Cost Centers	4,480,264	35
36	Provider Participation Fee	196,227	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,623,915	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,966,244)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,966,244)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,003,515	44
45	Private Pay - Net Inpatient Revenue	3,976,347	45
46	Medicare - Net Inpatient Revenue	7,319,178	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	795,062	47
48	Other-(specify) <u>Private Pay - Assisted and Independent Living</u>	7,197,832	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 20,291,934	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 19 Supplemental Schedule

Description	Total	Adjustment
Line 28 - Other Revenue		
Insurance Settlement	57,646	57,646
Miscellaneous Revenue	393	393
Rebates and Refunds	2,274	2,274
Gain on Sale of Asset	5,000	5,000
Total	<u>65,313</u>	<u>65,313</u>

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/14

Ending:

06/30/15

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	1,832	2,054	\$ 105,005	\$ 51.12	1
2	Assistant Director of Nursing	1,928	2,080	89,001	42.79	2
3	Registered Nurses	34,028	37,953	1,191,418	31.39	3
4	Licensed Practical Nurses	18,080	20,590	528,992	25.69	4
5	CNAs & Orderlies	78,807	88,109	1,203,568	13.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,507	3,843	51,805	13.48	8
9	Activity Director	1,832	2,025	43,957	21.71	9
10	Activity Assistants	6,168	6,963	78,482	11.27	10
11	Social Service Workers	5,902	6,352	142,830	22.49	11
12	Dietician					12
13	Food Service Supervisor	5,859	6,433	120,649	18.75	13
14	Head Cook	7,943	8,741	134,767	15.42	14
15	Cook Helpers/Assistants	50,383	55,392	578,270	10.44	15
16	Dishwashers					16
17	Maintenance Workers	20,863	23,409	539,847	23.06	17
18	Housekeepers	28,071	31,468	376,608	11.97	18
19	Laundry	6,749	7,618	74,475	9.78	19
20	Administrator	1,880	2,088	122,695	58.76	20
21	Assistant Administrator					21
22	Other Administrative	1,896	2,080	172,691	83.02	22
23	Office Manager					23
24	Clerical	15,787	17,903	376,342	21.02	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	1,933	2,113	71,487	33.83	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	91,489	104,094	2,171,731	20.86	33
34	TOTAL (lines 1 - 33)	384,937	431,308	\$ 8,174,620 *	\$ 18.95	34

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$		35
36	Medical Director	14,400	09 - 03	36
37	Medical Records Consultant			37
38	Nurse Consultant	12,012	10 - 03	38
39	Pharmacist Consultant	7,342	10 - 03	39
40	Physical Therapy Consultant	1,089	10A - 03	40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	1,300	11 - 03	44
45	Social Service Consultant	2,300	12 - 03	45
46	Other(specify) <u>Priest / Organist</u>	6,155	12 - 03	46
47	<u>Dietary Management</u>	342,569	01 - 03	47
48	<u>Senior Fit</u>	54,513	10A - 03	48
49	TOTAL (lines 35 - 48)	\$ 441,680		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 12,044	10 - 03	50
51	Licensed Practical Nurses	11,600	10 - 03	51
52	Certified Nurse Assistants/Aides	7,926	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 31,570		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Resident Care Manager (Line 10)	5,304	5,812	223,123
Staffing Coordinator (Line 10)	2,340	2,787	41,430
Unit Secretary (Line 10)	5,804	6,543	88,981
Wound Care Nurse (Line 10)	686	701	25,832
Nursing Administrative Assistant (Line 10)	1,940	2,136	38,132
Education Coordinator (Line 10)	1,773	2,076	67,851
MDS Coordinator (Line 10)	5,791	6,469	237,320
Nurse Liason (Line 10)	1,888	2,072	83,244
Director of Mission Integration (Line 12)	1,800	2,000	72,215
Pastoral Care (Line 12)	1,816	2,072	44,758
Transportation Attendant (Line 14)	2,755	3,063	46,334
Beauty Shop (Line 40)	4,049	4,545	67,416
County Store / Pub Attendant (Line 41)	2,348	2,858	29,775
Assisted Living (Line 43)	40,765	47,337	784,316
Independent Living (Line 43)	8,686	9,447	149,291
Marketing (Line 43)	3,744	4,176	171,713
Total	91,489	104,094	2,171,731

**The Village at Victory Lakes
Medicaid Cost Report
07/01/14 - 06/30/15**

Page 21 Supplemental Schedule - Legal Invoice Detail

Firm Name	Invoice Date	Description of Services	Total	Non-Allowable Amount
Diver, Grach, Quade & Masini LLC	09/08/14	HR Advice and Counsel	1,800	
Polsinelli Shughart, PC	09/26/14	General Legal Services	824	
Polsinelli Shughart, PC	09/26/14	General Legal Services	3,939	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	956	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	1,288	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	186	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	434	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	1,287	
Jackson Lewis, LLP	10/31/14	HR Advice and Counsel	1,169	
Polsinelli Shughart, PC	02/20/15	General Legal Services	4,655	
Polsinelli Shughart, PC	02/20/15	General Legal Services	1,992	
Jackson Lewis, LLP	03/23/15	HR Advice and Counsel	379	
Kopon Airdo, LLC	04/17/15	HR Advice and Counsel	1,351	
Kopon Airdo, LLC	04/30/15	HR Advice and Counsel	3,239	
Sub-Total			23,496	-

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												
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18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village at Victory Lakes# 0048256

Report Period Beginning:

07/01/14Ending: 06/30/15**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. Leading Age - \$17,415
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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. \$ 48,355 Line 10 - 02
- (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.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 196,227
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? Yes - See Pg. 11 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. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 51,740
- (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? Ln 14
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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? Yes
Firm Name: Plante & Moran, PLLC - Consolidated Statement (Not Final)
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes - Allocation Basis
- (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

SEE ACCOUNTANTS' COMPILATION REPORT