

Facility Name & ID Number The Village at Victory Lakes

0048256 Report Period Beginning: 07/01/16 Ending: 06/30/17

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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	4,230	10,665	15,136	30,031	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,230	10,665	15,136	30,031	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.56%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve 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 07/12/06

J. Was the facility purchased or leased after January 1, 1978?
YES Date 07/12/06 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 11,397

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 06/30/17 Fiscal Year: 06/30/17

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/16 Ending: 06/30/17

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	976,150	134,936	456,397	1,567,483	1,567,483	(882,025)	685,458			1
2	Food Purchase		818,953		818,953	818,953	(490,229)	328,724			2
3	Housekeeping	471,509	78,901	35	550,445	550,445	(254,070)	296,375			3
4	Laundry	5,329			5,329	5,329	(2,983)	2,346			4
5	Heat and Other Utilities			524,141	524,141	524,141	(403,726)	120,415			5
6	Maintenance	603,393	100,778	566,937	1,271,108	1,271,108	(974,740)	296,368			6
7	Other (specify):* See Supplemental						898	898			7
8	TOTAL General Services	2,056,381	1,133,568	1,547,510	4,737,459	4,737,459	(3,006,875)	1,730,584			8
	B. Health Care and Programs										
9	Medical Director			28,000	28,000	28,000	(8,564)	19,436			9
10	Nursing and Medical Records	3,503,830	89,365	100,063	3,693,258	3,693,258	(233,364)	3,459,894			10
10a	Therapy	45,934	6,693	66,521	119,148	119,148	(22,392)	96,756			10a
11	Activities	148,984	4,867	7,140	160,991	160,991	(84,740)	76,251			11
12	Social Services	249,935	4,694	17,767	272,396	272,396	(126,750)	145,646			12
13	CNA Training										13
14	Program Transportation			811	811	811	(811)				14
15	Other (specify):* See Supplemental						3,817	3,817			15
16	TOTAL Health Care and Programs	3,948,683	105,619	220,302	4,274,604	4,274,604	(472,804)	3,801,800			16
	C. General Administration										
17	Administrative	314,381		1,313,482	1,627,863	1,627,863	(1,435,786)	192,077			17
18	Directors Fees										18
19	Professional Services			100,221	100,221	100,221	(6,732)	93,489			19
20	Dues, Fees, Subscriptions & Promotions			69,569	69,569	69,569	(15,698)	53,871			20
21	Clerical & General Office Expenses	424,829	31,782	241,650	698,261	698,261	(74,111)	624,150			21
22	Employee Benefits & Payroll Taxes			2,245,491	2,245,491	2,245,491	(90,272)	2,155,219			22
23	Inservice Training & Education			1,424	1,424	1,424	1,702	3,126			23
24	Travel and Seminar			5,340	5,340	5,340	(2,760)	2,580			24
25	Other Admin. Staff Transportation			12,432	12,432	12,432	(7,532)	4,900			25
26	Insurance-Prop.Liab.Malpractice			283,506	283,506	283,506	(112,705)	170,801			26
27	Other (specify):* See Supplemental						32,077	32,077			27
28	TOTAL General Administration	739,210	31,782	4,273,115	5,044,107	5,044,107	(1,711,817)	3,332,290			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,744,274	1,270,969	6,040,927	14,056,170	14,056,170	(5,191,496)	8,864,674			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

**The Village at Victory Lakes
 Medicaid Cost Report
 07/01/16 - 06/30/17**

Page 3 Supplemental Schedule

Description		Salaries	Supplies	Other	Total
Line 7 - Other General Services					
Franciscan Sisters of Chicago Serv Corp					-
Alloc. - Employee Benefits				3,200	3,200
					-
Alloc. - Non-Allowable AL / IL				(2,302)	(2,302)
					-
					-
					-
Sub-Total		<u>-</u>	<u>-</u>	<u>898</u>	<u>898</u>
Line 15 - Other Health Care Services					
Franciscan Sisters of Chicago Serv Corp					-
Alloc. - Employee Benefits				13,595	13,595
					-
Alloc. - Non-Allowable AL / IL				(9,778)	(9,778)
					-
					-
					-
Sub-Total		<u>-</u>	<u>-</u>	<u>3,817</u>	<u>3,817</u>
Line 27 - Other General Administration					
Franciscan Sisters of Chicago Serv Corp					-
Alloc. - Employee Benefits				114,255	114,255
					-
Alloc. - Non-Allowable AL / IL				(82,178)	(82,178)
					-
					-
					-
Sub-Total		<u>-</u>	<u>-</u>	<u>32,077</u>	<u>32,077</u>

Facility Name & ID Number The Village at Victory Lakes

#0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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			1,644,779	1,644,779		1,644,779	(1,259,473)	385,306			30
31	Amortization of Pre-Op. & Org.			13,230	13,230		13,230	(5,788)	7,442			31
32	Interest			1,214,974	1,214,974		1,214,974	(940,351)	274,623			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds							4,557	4,557			34
35	Rent-Equipment & Vehicles			28,379	28,379		28,379	(19,715)	8,664			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			2,901,362	2,901,362		2,901,362	(2,220,770)	680,592			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		753,765	1,444,955	2,198,720		2,198,720		2,198,720			39
40	Barber and Beauty Shops		163		163		163	(163)				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			178,940	178,940		178,940		178,940			42
43	Other (specify):* See Supplemental	1,572,862	53,248	696,744	2,322,854		2,322,854	(2,322,854)				43
44	TOTAL Special Cost Centers	1,572,862	807,176	2,320,639	4,700,677		4,700,677	(2,323,017)	2,377,660			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	8,317,136	2,078,145	11,262,928	21,658,209		21,658,209	(9,735,283)	11,922,926			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

**The Village at Victory Lakes
 Medicaid Cost Report
 07/01/16 - 06/30/17**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other	Total
Line 36 - Other Capital Costs				
				-
				-
				-
				-
				-
				-
				-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Line 43 - Other Special Cost Centers				
Assisted Living	1,127,954	21,602	17,641	1,167,197
Independent Living	265,500	11,351	557,131	833,982
Marketing	179,408	20,295	121,972	321,675
				-
				-
				-
				-
Sub-Total	<u>1,572,862</u>	<u>53,248</u>	<u>696,744</u>	<u>2,322,854</u>

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	(76,209)	02		4
5	Telephone, TV & Radio in Resident Rooms	(829)	21		5
6	Rented Facility Space	(9,891)	06		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(501)	04		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(19,603)	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				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(81,807)	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	(9,131,425)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (9,320,265)		\$	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)	(415,018)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (415,018)		36
37	TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)	\$ (9,735,283)		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' PREPARATION REPORT

The Village at Victory LakesID# 0048256Report Period Beginning: 07/01/16Ending: 06/30/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Gift Shop Revenue	\$ (2,514)	02	1
2	Beauty Shop Revenue - XXX	(163)	40	2
3	Transportation Revenue	(811)	14	3
4	Transportation Revenue	(239)	06	4
5	Activity Revenue	(4,049)	11	5
6	Capitalized Assets < \$2,500 (LIMP)		06	6
7	Capitalized Assets < \$2,500 (EQIP)	372	06	7
8	Collections	(9,499)	19	8
9	Bank Fees	(1,839)	21	9
10	Cable	(50,859)	21	10
11	Credit Card Fees	(43)	21	11
12	Gifts	(3,634)	21	12
13	Non-Allowable	(2,322,854)	43	13
14				14
15	Page 5 SUPP - Assisted Living Allocations			15
16	Dietary	(882,025)	01	16
17	Food	(411,506)	02	17
18	Housekeeping	(254,070)	03	18
19	Laundry	(2,482)	04	19
20	Utilities	(403,726)	05	20
21	Maintenance	(985,368)	06	21
22	Other	(2,302)	07	22
23	Medical Director	(8,564)	09	23
24	Nursing and Medical Records	(297,697)	10	24
25	Therapy	(22,392)	10A	25
26	Activities	(80,691)	11	26
27	Social Services	(126,750)	12	27
28	CNA Training	0	13	28
29	Transportation	0	14	29
30	Other	(9,778)	15	30
31	Administrative	(149,368)	17	31
32	Director Fees	0	18	32
33	Professional Fees	(72,701)	19	33
34	Dues and Subscriptions	(41,893)	20	34
35	Clerical	(483,419)	21	35
36	Employee Benefits (Not ADJ - Rate Calculation)	0	22	36
37	Inservice Training	(8,007)	23	37
38	Seminar and Travel	(4,868)	24	38
39	Other Staff Admin. Transportation	(16,829)	25	39
40	Insurance	(132,824)	26	40
41	Other	(82,178)	27	41
42	Depreciation	(1,291,844)	30	42
43	Amortization	(5,788)	31	43
44	Interest	(920,748)	32	44
45	Real Estate Taxes	0	33	45
46	Rent - Building	(15,278)	34	46
47	Rent - Equipment	(22,197)	35	47
48	Other	0	36	48
49	Total	(9,131,425)		49

**The Village at Victory Lakes
Medicaid Cost Report
07/01/16 - 06/30/17**

Page 5 - Non-Care Supplemental Allocation Schedule

Description	Cost Center	Total		Direct Nursing Home		Expenses For Alloc.	Alloc. Method	Statistics		Expenses	
		Salary	Allow. Exp.	Salary	Other			Nursing Home	Other	Nursing Home	Other
Dietary	1	976,150	1,567,483	-	11,563	1,555,920	Meals Served	90,093	208,011	685,458	882,025
Food	2	-	740,230	-	14,321	725,909	Meals Served	90,093	208,011	328,724	411,506
Housekeeping	3	471,509	550,445	-	-	550,445	SQFT (1)	1,014,356	1,883,924	296,375	254,070
Laundry	4	5,329	4,828	-	-	4,828	Pat. Days (1)	30,031	61,811	2,346	2,482
Heat and Other Utilities	5	-	524,141	-	-	524,141	SQFT	72,454	315,376	120,415	403,726
Maintenance	6	603,393	1,281,736	-	2,472	1,279,264	SQFT	72,454	315,376	296,368	985,368
Other	7	-	3,200	-	-	3,200	Pat. Days	30,031	106,969	898	2,302
Medical Director	9	-	28,000	-	-	28,000	Dir. Staffing	2,560,068	3,688,022	19,436	8,564
Nursing and Medical Records	10	3,503,830	3,757,591	2,514,134	270,090	973,367	Dir. Staffing	2,560,068	3,688,022	3,459,894	297,697
Therapy	10a	45,934	119,148	45,934	-	73,214	Dir. Staffing	2,560,068	3,688,022	96,756	22,392
Activities	11	148,984	156,942	-	-	156,942	Pat. Days (1)	30,031	61,811	76,251	80,691
Social Services	12	249,935	272,396	-	-	272,396	Pat. Days (2)	30,031	56,166	145,646	126,750
CNA Training	13	-	-	-	-	-	N/A	-	-	-	-
Transportation	14	-	-	-	-	-	N/A	-	-	-	-
Other	15	-	13,595	-	-	13,595	Pat. Days	30,031	106,969	3,817	9,778
Administrative	17	314,381	341,445	-	-	341,445	Net. Pat. Rev.	11,217,985	19,941,644	192,077	149,368
Directors Fees	18	-	-	-	-	-	N/A	-	-	-	-
Professional Fees	19	-	166,190	-	-	166,190	Net. Pat. Rev.	11,217,985	19,941,644	93,489	72,701
Dues and Subscriptions	20	-	95,764	-	-	95,764	Net. Pat. Rev.	11,217,985	19,941,644	53,871	41,893
Office and Clerical	21	424,829	1,107,569	-	2,509	1,105,060	Net. Pat. Rev.	11,217,985	19,941,644	624,150	483,419
Employee Benefits	22	-	2,155,219	-	-	2,155,219	Alloc. Salary	4,686,801	8,317,136	1,214,491	940,728
Inservice Training and Expense	23	-	11,133	-	-	11,133	Pat. Days	30,031	106,969	3,126	8,007
Travel and Seminar	24	-	7,448	-	680	6,768	Pat. Days	30,031	106,969	2,580	4,868
Other Staff Transportation	25	-	21,729	-	-	21,729	Pat. Days	30,031	106,969	4,900	16,829
Insurance	26	-	303,625	-	-	303,625	Net. Pat. Rev.	11,217,985	19,941,644	170,801	132,824
Other	27	-	114,255	-	-	114,255	Pat. Days	30,031	106,969	32,077	82,178
Depreciation	30	-	1,677,150	-	-	1,677,150	SQFT	72,454	315,376	385,306	1,291,844
Amortization	31	-	13,230	-	-	13,230	Net. Pat. Rev.	11,217,985	19,941,644	7,442	5,788
Interest	32	-	1,195,371	-	-	1,195,371	SQFT	72,454	315,376	274,623	920,748
Real Estate Taxes	33	-	-	-	-	-	N/A	-	-	-	-
Rent - Facilities and Grounds	34	-	19,835	-	-	19,835	SQFT	72,454	315,376	4,557	15,278
Rent - Equipment and Vehicles	35	-	30,861	-	-	30,861	Pat. Days	30,031	106,969	8,664	22,197
Other	36	-	-	-	-	-	N/A	-	-	-	-
Medically Necessary Transportation	38	-	-	-	-	-	N/A	-	-	-	-
Ancillary Service Centers	39	-	2,198,720	-	2,198,720	-	Direct	-	-	2,198,720	-
Barber and Beauty Shop	40	-	-	-	-	-	Direct	-	-	-	-
Coffee and Gift Shops	41	-	-	-	-	-	Direct	-	-	-	-
Provider Participation Fee	42	-	178,940	-	178,940	-	Direct	-	-	178,940	-
Other	43	1,572,862	-	-	-	-	Direct	-	-	-	-
		8,317,136	18,658,219	2,560,068	2,679,295	13,418,856				10,982,198	7,676,021

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/16

Ending:

06/30/17

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	(882,025)	0	0	0	0	0	0	0	0	0	0	(882,025)	1
2	Food Purchase	(490,229)	0	0	0	0	0	0	0	0	0	0	(490,229)	2
3	Housekeeping	(254,070)	0	0	0	0	0	0	0	0	0	0	(254,070)	3
4	Laundry	(2,983)	0	0	0	0	0	0	0	0	0	0	(2,983)	4
5	Heat and Other Utilities	(403,726)	0	0	0	0	0	0	0	0	0	0	(403,726)	5
6	Maintenance	(995,126)	0	20,386	0	0	0	0	0	0	0	0	(974,740)	6
7	Other (specify):*	(2,302)	0	3,200	0	0	0	0	0	0	0	0	898	7
8	TOTAL General Services	(3,030,461)	0	23,586	0	(3,006,875)	8							
	B. Health Care and Programs													
9	Medical Director	(8,564)	0	0	0	0	0	0	0	0	0	0	(8,564)	9
10	Nursing and Medical Records	(297,697)	0	64,333	0	0	0	0	0	0	0	0	(233,364)	10
10a	Therapy	(22,392)	0	0	0	0	0	0	0	0	0	0	(22,392)	10a
11	Activities	(84,740)	0	0	0	0	0	0	0	0	0	0	(84,740)	11
12	Social Services	(126,750)	0	0	0	0	0	0	0	0	0	0	(126,750)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(811)	0	0	0	0	0	0	0	0	0	0	(811)	14
15	Other (specify):*	(9,778)	0	13,595	0	0	0	0	0	0	0	0	3,817	15
16	TOTAL Health Care and Programs	(550,732)	0	77,928	0	(472,804)	16							
	C. General Administration													
17	Administrative	(149,368)	0	(1,286,418)	0	0	0	0	0	0	0	0	(1,435,786)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(82,200)	0	75,468	0	0	0	0	0	0	0	0	(6,732)	19
20	Fees, Subscriptions & Promotions	(41,893)	0	26,195	0	0	0	0	0	0	0	0	(15,698)	20
21	Clerical & General Office Expenses	(622,430)	0	548,319	0	0	0	0	0	0	0	0	(74,111)	21
22	Employee Benefits & Payroll Taxes	0	0	(90,272)	0	0	0	0	0	0	0	0	(90,272)	22
23	Inservice Training & Education	(8,007)	0	9,709	0	0	0	0	0	0	0	0	1,702	23
24	Travel and Seminar	(4,868)	0	2,108	0	0	0	0	0	0	0	0	(2,760)	24
25	Other Admin. Staff Transportation	(16,829)	0	9,297	0	0	0	0	0	0	0	0	(7,532)	25
26	Insurance-Prop.Liab.Malpractice	(132,824)	0	20,119	0	0	0	0	0	0	0	0	(112,705)	26
27	Other (specify):*	(82,178)	0	114,255	0	0	0	0	0	0	0	0	32,077	27
28	TOTAL General Administration	(1,140,597)	0	(571,220)	0	(1,711,817)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(4,721,790)	0	(469,706)	0	(5,191,496)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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	(1,291,844)	0	32,371	0	0	0	0	0	0	0	0	(1,259,473)	30
31	Amortization of Pre-Op. & Org.	(5,788)	0	0	0	0	0	0	0	0	0	0	(5,788)	31
32	Interest	(940,351)	0	0	0	0	0	0	0	0	0	0	(940,351)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(15,278)	0	19,835	0	0	0	0	0	0	0	0	4,557	34
35	Rent-Equipment & Vehicles	(22,197)	0	2,482	0	0	0	0	0	0	0	0	(19,715)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(2,275,458)	0	54,688	0	(2,220,770)	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	(163)	0	0	0	0	0	0	0	0	0	0	(163)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(2,322,854)	0	0	0	0	0	0	0	0	0	0	(2,322,854)	43
44	TOTAL Special Cost Centers	(2,323,017)	0	0	0	0	0	0	0	0	0	0	(2,323,017)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(9,320,265)	0	(415,018)	0	(9,735,283)	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		\$			\$	\$		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		\$			\$	\$ *		14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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.							1
2								2
3	Board of Directors		St. Joseph Village of Chicago	Chicago, IL	Franciscan Sisters			3
4	Sister M. Francis Clare Radke		The Village at Victory Lakes	Lindenhurst, IL	of Chicago	Lemont, IL	Religious Cong.	4
5	James Stark		Addolorata Villa	Wheeling, IL	Franciscan Sisters			5
6	Judy Amiano		Franciscan Village	Lemont, IL	Chicago Serv Corp	Lemont, IL	Corp. Management	6
7	Andrew Duren		St. Anthony Home	Crown Point, IN	St. James			7
8	Raymond Catania		University Place	West Lafayette, IN	Senior Estates	Crete, IL	Ind. Living	8
9	Joseph Benson		Mount Alverna Village	Parma, OH	Marian Village	Homer Glen, IL	Ind. & Asst. Living	9
10	Andrea Ramirez-Justin				Franciscan			10
11	Guy Alton				Senior Estates	Louisville, KY	Ind. Living	11
12	Bobbie Parkhill				Franciscan Comm.			12
13	Tracy Shearer				Based Services	Michigan City, IN	Hm. Care / Hospice	13
14	Ronald Tinsley				Franciscan			14
15	Denise Bourdreau				Advisory Services	Lemont, IL	Consulting Serv.	15
16					St. Joseph			16
17					Senior Housing	Lemont, IL	Affordable Housing	17
18					St. Jude House	Crown Point, IN	Dom. Viol. Shelter	18
19					Madonna Found.	Lemont, IL	HS Foundation	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6	Maintenance - Salary	\$	Franciscan Sisters of Chicago Service Corporation	100.00%	\$ 13,987	\$ 13,987	15
16	V	6	Maintenance - Other		Franciscan Sisters of Chicago Service Corporation	100.00%	6,399	6,399	16
17	V	7	Emp. Ben. - General Services		Franciscan Sisters of Chicago Service Corporation	100.00%	3,200	3,200	17
18	V	10	Nursing - Salary		Franciscan Sisters of Chicago Service Corporation	100.00%	59,422	59,422	18
19	V	10	Nursing - Other		Franciscan Sisters of Chicago Service Corporation	100.00%	4,911	4,911	19
20	V	15	Emp. Ben. - HC and Programs		Franciscan Sisters of Chicago Service Corporation	100.00%	13,595	13,595	20
21	V	17	Administrative - Salary		Franciscan Sisters of Chicago Service Corporation	100.00%	27,064	27,064	21
22	V	17	Administrative - Other	1,313,482	Franciscan Sisters of Chicago Service Corporation	100.00%		(1,313,482)	22
23	V	19	Professional Fees		Franciscan Sisters of Chicago Service Corporation	100.00%	75,468	75,468	23
24	V	20	Dues and Subscriptions		Franciscan Sisters of Chicago Service Corporation	100.00%	26,195	26,195	24
25	V	21	Clerical - Salary		Franciscan Sisters of Chicago Service Corporation	100.00%	472,319	472,319	25
26	V	21	Clerical - Other		Franciscan Sisters of Chicago Service Corporation	100.00%	76,000	76,000	26
27	V	22	Employee Benefits		Franciscan Sisters of Chicago Service Corporation	100.00%	(90,272)	(90,272)	27
28	V	23	Inservice Expense		Franciscan Sisters of Chicago Service Corporation	100.00%	9,709	9,709	28
29	V	24	Seminar and Travel		Franciscan Sisters of Chicago Service Corporation	100.00%	2,108	2,108	29
30	V	25	Other Staff Admin. Transp.		Franciscan Sisters of Chicago Service Corporation	100.00%	9,297	9,297	30
31	V	26	Insurance		Franciscan Sisters of Chicago Service Corporation	100.00%	20,119	20,119	31
32	V	27	Emp. Ben. - General Admin.		Franciscan Sisters of Chicago Service Corporation	100.00%	114,255	114,255	32
33	V	30	Depreciation		Franciscan Sisters of Chicago Service Corporation	100.00%	32,371	32,371	33
34	V	32	Interest		Franciscan Sisters of Chicago Service Corporation	100.00%	0		34
35	V	33	Real Estate Taxes		Franciscan Sisters of Chicago Service Corporation	100.00%	0		35
36	V	34	Rent - Building		Franciscan Sisters of Chicago Service Corporation	100.00%	19,835	19,835	36
37	V	35	Rent - Equipment		Franciscan Sisters of Chicago Service Corporation	100.00%	2,482	2,482	37
38	V								38
39	Total		\$ 1,313,482				\$ 898,464	\$ * (415,018)	39

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/16 Ending: 06/30/17

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	President & CEO	0.00%	See Supplemental	5.41	13.53%	Alloc. Salary	\$ 27,064	17 - 07	1
2								Alloc. Ben.	6,192	27 - 07	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 33,257		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' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending: 06/30/17

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

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					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending: 06/30/17

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Franciscan Sisters of Chicago Service Corp.
 Street Address 11500 Theresa Dr.
 City / State / Zip Code Lemont, Illinois 60439
 Phone Number ()
 Fax Number ()

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance - Salary	9,706,344	13	\$ 103,364	\$ 103,364	1,313,482	\$ 13,987	1
2	6	Maintenance - Other	9,706,344	13	47,290		1,313,482	6,399	2
3	7	Emp. Ben. - General Services	9,706,344	13	23,649		1,313,482	3,200	3
4	10	Nursing - Salary	9,706,344	13	439,115	439,115	1,313,482	59,422	4
5	10	Nursing - Other	9,706,344	13	36,289		1,313,482	4,911	5
6	15	Emp. Ben. - HC and Programs	9,706,344	13	100,466		1,313,482	13,595	6
7	17	Administrative - Salary	9,706,344	13	200,000	200,000	1,313,482	27,064	7
8	19	Professional Fees	9,706,344	13	557,689		1,313,482	75,468	8
9	20	Dues and Subscriptions	9,706,344	13	193,579		1,313,482	26,195	9
10	21	Clerical - Salary	9,706,344	13	3,490,336	3,490,336	1,313,482	472,319	10
11	21	Clerical - Other	9,706,344	13	561,623		1,313,482	76,000	11
12	22	Employee Benefits	6,876,811	10	(572,318)		1,084,679	(90,272)	12
13	23	Inservice Expense	9,706,344	13	71,747		1,313,482	9,709	13
14	24	Seminar and Travel	9,706,344	13	15,578		1,313,482	2,108	14
15	25	Other Staff Admin. Trans.	9,706,344	13	68,701		1,313,482	9,297	15
16	26	Insurance	9,706,344	13	148,675		1,313,482	20,119	16
17	27	Emp. Ben. - General Admin.	9,706,344	13	844,320		1,313,482	114,255	17
18	30	Depreciation	9,706,344	13	239,212		1,313,482	32,371	18
19	32	Interest	9,706,344	13			1,313,482		19
20	33	Real Estate Taxes	9,706,344	13			1,313,482		20
21	34	Rent - Building	9,706,344	13	146,578		1,313,482	19,835	21
22	35	Rent - Equipment	9,706,344	13	18,339		1,313,482	2,482	22
23									23
24									24
25	TOTALS				\$ 6,734,232	\$ 4,232,815		\$ 898,464	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/16 Ending: 06/30/17

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	\$ 13,519,044	05/15/47		\$ 537,700	1								
2	Huntington Bank		X	Facility Acquisition	Varies	03/13/13	4,285,683	0	06/28/17		169,337	2								
3	Amalgamated Bank		X	Facility Acquisition	Varies	06/28/17	5,526,038	5,526,038	05/01/47		218,347	3								
4	Huntington Bank		X	Facility Acquisition	Varies	06/28/17	5,137,511	5,137,511	05/01/47		202,996	4								
5	Wintrust Bank		X	Facility Acquisition	Varies	06/28/17	2,191,566	2,191,566	05/01/47		86,594	5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related						\$ 30,749,184	\$ 26,374,159			\$ 1,214,974	9								
B. Non-Facility Related*																				
10	Interest Income		X								(19,603)	10								
11												11								
12	Alloc. - Non-Allowable AL/IL										(920,748)	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (940,351)	14								
15	TOTALS (line 9+line14)						\$ 30,749,184	\$ 26,374,159			\$ 274,623	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' PREPARATION 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 2016 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 2017 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:	2012	_____	8
	2013	_____	9
	2014	_____	10
	2015	_____	11
	2016	_____	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 2016	\$	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' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16 Ending:

06/30/17

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: _____ 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>2006</u>	<u>\$ 738,341</u>	1
2					2
3	TOTALS			\$ 738,341	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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	204		2006	1988	\$ 8,522,869	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2006		1,188						9
10	Various		2007		11,024						10
11	Various		2008		33,383						11
12	Various		2009		21,896						12
13	Various		2010		62,243						13
14	Various		2011		124,728						14
15	Various		2012		50,848						15
16	Various		2013		157,246						16
17	Controls - Campus (TC = \$33,787)		2014		7,762						17
18	Speakers - Chapel (TC = \$3,000)		2014		689						18
19	Acoustical Ceilings - Chapel (TC = \$36,000)		2014		8,271						19
20	Antenna and Satellite TV System - Campus (TC = \$11,000)		2014		2,527						20
21	Antenna and Satellite TV System - Campus (TC = \$12,245)		2014		2,813						21
22	Rubber Flooring - Exercise Room (TC = \$6,100)		2014		1,401						22
23	Hood Fire Supression - Kitchen (TC = \$6,000)		2014		1,378						23
24	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)		2014		53,901						24
25	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)		2015		7,581						25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION 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		\$	\$		\$	\$	\$	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	TOTAL (lines 4 thru 69)	\$	9,071,748	\$		\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,071,748	\$		\$	\$	\$	1
2									2
3	Current Fiscal Year Additions: 2016 - 2017								3
4									4
5	Landscaping - Foundation, Patio, Painting, Garden, Fire Pit,								5
6	Terrace Fountain (TC = \$132,507)	2016	30,442						6
7	Phone System (Internet) = (TC = \$96,767)	2016	22,231						7
8	Gutters - Exterior Roof (TC = \$15,239)	2016	3,501						8
9	Sprinkler System (TC = \$81,975)	2016	18,833						9
10	Phone System (Internet) = (TC = \$27,695)	2017	6,363						10
11	Exhaust Ventilation - Kitchen (TC = \$13,012)	2017	13,012						11
12	Nurse Call System - Nursing Home (TC = \$261,735)	2016	261,735						12
13	Renovation - 2nd Floor - Nursing Home (\$938,248)								13
14	General Superintendent	2016	25,512						14
15	Performance Bond	2016	8,600						15
16	General Liability Insurance	2016	8,391						16
17	Carpentry	2016	134,409						17
18	Drywall	2016	75,840						18
19	Accoustical Ceilings	2016	57,779						19
20	Wood Flooring	2016	115,061						20
21	Wallcovering	2016	91,500						21
22	Fire Protection	2016	42,000						22
23	HVAC	2016	48,000						23
24	Electrical	2016	170,100						24
25	Overhead	2016	62,376						25
26	Architecture	2016	3,227						26
27	Design Fees	2016	769						27
28	Development Fee	2016	48,356						28
29	Advisory Services	2016	9,996						29
30	Other (Wiring, Light Switches, Telephone Jack Rel.,								30
31	Cabinet, Door Frame Guards, Cable System	2016	36,332						31
32									32
33	Depreciation			385,306		385,306		3,309,049	33
34	TOTAL (lines 1 thru 33)		\$ 10,366,113	\$ 385,306		\$ 385,306	\$	\$ 3,309,049	34

SEE ACCOUNTANTS' PREPARATION 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	\$ 758,816	\$	\$	\$		\$	71
72	Current Year Purchases	152,021						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 910,837	\$	\$	\$		\$	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)	\$ 12,035,804 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 385,306 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 385,306 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)	\$ 3,309,049 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	\$ 23,213,630	\$	\$	86
87	Non-Care Assets - CY LIMP Add.	392,419			87
88	Non-Care Assets - CY EQIP Add.	42,948			88
89					89
90	Depreciation		1,291,844	11,094,498	90
91	TOTALS	\$ 23,648,997	\$ 1,291,844	\$ 11,094,498	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' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning: 07/01/16

Ending: 06/30/17

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	See Suppl				4,557			5
6								6
7	TOTAL				\$ 4,557			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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 8,664 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' PREPARATION REPORT

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' PREPARATION 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	\$		\$	479,572	\$		\$	479,572	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				78,393				78,393	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				684,697				684,697	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					614,131			614,131	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): See Supplemental	39 - 02						139,634			139,634	12
13	Other (specify): See Supplemental	39 - 03					202,293				202,293	13
14	TOTAL			\$		\$	1,444,955	\$	753,765	\$	2,198,720	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' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes# 0048256Report Period Beginning: 07/01/16Ending: 06/30/17

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/17

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 12,024	\$	1
2	Cash-Patient Deposits	1,328		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>316,000</u>)	1,396,785		3
4	Supply Inventory (priced at <u>Cost / FIFO</u>)	100,139		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	133,381		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	67,494		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,711,151	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	13,665,203		13
14	Buildings, at Historical Cost	24,506,125		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,636,802		16
17	Accumulated Depreciation (book methods)	(14,403,547)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	317,519		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>	593,624		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 30,315,726	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 32,026,877	\$	25

		1	2	
		Operating	After	
			Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 306,696	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,237		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	646,130		30
31	Accrued Taxes Payable (excluding real estate taxes)	9,523		31
32	Accrued Real Estate Taxes(Sch.IX-B)	280,143		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>	24,060,653		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 25,304,382	\$	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)	\$ 25,304,382	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 6,722,495	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 32,026,877	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

**The Village at Victory Lakes
 Medicaid Cost Report
 07/01/16 - 06/30/17**

Page 17 Supplemental Schedule

Description	Operating	Building	Total
Line 9 - Other Current Assets			
Other Current Receivables	67,494		67,494
			-
			-
			-
Sub-Total	<u>67,494</u>	<u>-</u>	<u>67,494</u>
Line 23 - Long Term Assets			
Construction in Progress	587,541		587,541
Deferred Marketing (Net of Amort.)	6,083		6,083
			-
			-
			-
Sub-Total	<u>593,624</u>	<u>-</u>	<u>593,624</u>
Line 36 - Other Current Liability			
Refundable Deposits	21,681,694		21,681,694
Unrefundable Deposits (Net of Amort.)	2,315,359		2,315,359
Reservation Deposits	62,985		62,985
Unclaimed Funds	615		615
			-
Sub-Total	<u>24,060,653</u>	<u>-</u>	<u>24,060,653</u>
Line 43 - Long term Liabilities			
			-
			-
			-
			-
			-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,487,537	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,487,537	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,279,953)	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)	\$ (1,279,953)	17
B. Transfers (Itemize):			
18	FC Holding - Intercompany Transfer	1,644,911	18
19	Temporarily Restricted Net Assets Released	(130,000)	19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,514,911	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,722,495	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION 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	\$ 19,941,644	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,941,644	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	96,287	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 96,287	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	2,514	12
13	Barber and Beauty Care	84,925	13
14	Non-Patient Meals	76,209	14
15	Telephone, Television and Radio	829	15
16	Rental of Facility Space	9,891	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	5,906	21
22	Laundry	9,504	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 189,778	23
D. Non-Operating Revenue			
24	Contributions	125,845	24
25	Interest and Other Investment Income***	19,603	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 145,448	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	5,099	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,099	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,378,256	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,737,459	31
32	Health Care	4,274,604	32
33	General Administration	5,044,107	33
B. Capital Expense			
34	Ownership	2,901,362	34
C. Ancillary Expense			
35	Special Cost Centers	4,521,737	35
36	Provider Participation Fee	178,940	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 21,658,209	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,279,953)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,279,953)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 992,786	44
45	Private Pay - Net Inpatient Revenue	3,170,049	45
46	Medicare - Net Inpatient Revenue	5,893,436	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	1,161,714	47
48	Other-(specify) <u>Private Pay - Assisted and Independent Living</u>	8,723,659	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,941,644	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' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/16

Ending:

06/30/17

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	1,856	2,080	\$ 109,113	\$ 52.46	1
2	Assistant Director of Nursing					2
3	Registered Nurses	26,360	29,124	970,665	33.33	3
4	Licensed Practical Nurses	19,149	20,898	594,435	28.44	4
5	CNAs & Orderlies	60,740	66,293	949,034	14.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,832	3,294	45,934	13.94	8
9	Activity Director	1,864	2,080	48,440	23.29	9
10	Activity Assistants	7,054	7,633	100,544	13.17	10
11	Social Service Workers	4,494	4,986	130,828	26.24	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	12,095	13,160	198,797	15.11	14
15	Cook Helpers/Assistants	58,912	65,808	777,353	11.81	15
16	Dishwashers					16
17	Maintenance Workers	21,280	23,733	603,393	25.42	17
18	Housekeepers	34,292	38,063	471,509	12.39	18
19	Laundry	387	430	5,329	12.39	19
20	Administrator	1,920	2,088	117,866	56.45	20
21	Assistant Administrator					21
22	Other Administrative	1,936	2,088	196,515	94.12	22
23	Office Manager					23
24	Clerical	20,888	23,117	424,829	18.38	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	1,966	2,102	41,297	19.65	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	104,935	116,742	2,531,255	21.68	33
34	TOTAL (lines 1 - 33)	382,960	423,719	\$ 8,317,136 *	\$ 19.63	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	28,000	09 - 03	36
37	Medical Records Consultant	1,598	10 - 03	37
38	Nurse Consultant	12,930	10 - 03	38
39	Pharmacist Consultant	14,647	10 - 03	39
40	Physical Therapy Consultant	1,933	10A - 03	40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	1,040	11 - 03	44
45	Social Service Consultant	1,706	12 - 03	45
46	Other(specify) <u>See Supplemental</u>	521,293		46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 583,147		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 15,896	10 - 03	50
51	Licensed Practical Nurses	742	10 - 03	51
52	Certified Nurse Assistants/Aides	54,250	10 - 03	52
53	TOTAL (lines 50 - 52)	\$ 70,888		53

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

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

Report Period Beginning:

07/01/16Ending: 06/30/17**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 - \$20,658
- (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? 5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 40,888 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 178,940
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 76,209
- (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
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes - Alloc. 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. N/A
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' PREPARATION REPORT