

		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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.

I. IDPH License ID Number: <u>0048256</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>The Village At Victory Lakes</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/10</u> to <u>06/30/11</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. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
Address: <u>1055 East Grand Avenue</u> <u>Lindenhurst</u> <u>60046</u>			
NumberCityZip Code			
County: <u>Lake</u>			
Telephone Number: <u>(847)356-5900</u> Fax # <u>(847)356-4599</u>			
HFS ID Number: _____		Officer or Administrator of Provider Paid Preparer	
Date of Initial License for Current Owners: <u>07/12/06</u>			
Type of Ownership:			
☒ VOLUNTARY,NON-PROFIT ☒ Charitable Corp. ☐ Trust IRS Exemption Code _____ ☐ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____ ☐ GOVERNMENTAL ☐ State ☐ County ☐ Other _____			

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village At Victory Lakes

0048256 Report Period Beginning: 07/01/10 Ending: 06/30/11

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>120</u>	Skilled (SNF)	<u>120</u>	<u>43,800</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>120</u>	TOTALS	<u>120</u>	<u>43,800</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>4,047</u>	<u>14,497</u>	<u>17,519</u>	<u>36,063</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>4,047</u>	<u>14,497</u>	<u>17,519</u>	<u>36,063</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 82.34%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 07/01/2006

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 07/01/2006 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 16,353

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED
CASH* ☐ CASH* ☐

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

Tax Year: 06/30/11 Fiscal Year: 06/30/11

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

Facility Name & ID Number The Village At Victory Lakes # 0048256 Report Period Beginning: 07/01/10 Ending: 06/30/11

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	438,986	58,348	198,916	696,250		696,250		696,250			1
2	Food Purchase		548,053		548,053		548,053	(8,417)	539,636			2
3	Housekeeping	359,253	80,338		439,591		439,591	(11,765)	427,826			3
4	Laundry		31,918	112,659	144,577		144,577		144,577			4
5	Heat and Other Utilities			187,866	187,866		187,866	(65,920)	121,946			5
6	Maintenance	117,436	23,271	167,264	307,971		307,971	(27,040)	280,931			6
7	Other (specify):*											7
8	TOTAL General Services	915,675	741,928	666,705	2,324,308		2,324,308	(113,142)	2,211,166			8
	B. Health Care and Programs											
9	Medical Director			10,200	10,200		10,200		10,200			9
10	Nursing and Medical Records	3,231,336	223,180	212,185	3,666,701		3,666,701		3,666,701			10
10a	Therapy	3,554	1,967	39,600	45,121		45,121		45,121			10a
11	Activities	165,452	12,752	2,210	180,414		180,414		180,414			11
12	Social Services	91,865	845	2,721	95,431		95,431		95,431			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,492,207	238,744	266,916	3,997,867		3,997,867		3,997,867			16
	C. General Administration											
17	Administrative	161,996		640,470	802,466		802,466		802,466			17
18	Directors Fees											18
19	Professional Services			149,683	149,683		149,683		149,683			19
20	Dues, Fees, Subscriptions & Promotions			96,388	96,388		96,388		96,388			20
21	Clerical & General Office Expenses	501,398	28,681	722,876	1,252,955		1,252,955	(690,434)	562,521			21
22	Employee Benefits & Payroll Taxes			2,249,432	2,249,432		2,249,432		2,249,432			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,689	8,689		8,689	(1,404)	7,285			24
25	Other Admin. Staff Transportation			4,194	4,194		4,194	(1,509)	2,685			25
26	Insurance-Prop.Liab.Malpractice			40,889	40,889		40,889	(13,427)	27,462			26
27	Other (specify):*											27
28	TOTAL General Administration	663,394	28,681	3,912,621	4,604,696		4,604,696	(706,774)	3,897,922			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,071,276	1,009,353	4,846,242	10,926,871		10,926,871	(819,917)	10,106,954			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.

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			1,227,766	1,227,766		1,227,766	(921,938)	305,828			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			58,387	58,387		58,387	(48,740)	9,647			32
33	Real Estate Taxes			501,005	501,005		501,005	(501,005)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			36,613	36,613		36,613		36,613			35
36	Other (specify):*			93,579	93,579		93,579	(48,361)	45,218			36
37	TOTAL Ownership			1,917,350	1,917,350		1,917,350	(1,520,044)	397,306			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,014,624	1,385,669	2,400,293		2,400,293		2,400,293			39
40	Barber and Beauty Shops	40,385			40,385		40,385	(40,385)				40
41	Coffee and Gift Shops	12,038	13,746		25,784		25,784	(21,120)	4,664			41
42	Provider Participation Fee			65,700	65,700		65,700		65,700			42
43	Other (specify):*	1,584,012	431,137	1,684,200	3,699,349		3,699,349	(3,699,349)	0			43
44	TOTAL Special Cost Centers	1,636,435	1,459,507	3,135,569	6,231,511		6,231,511	(3,760,854)	2,470,657			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,707,711	2,468,860	9,899,161	19,075,732		19,075,732	(6,100,814)	12,974,918			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

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(7,398)	02		4
5	Telephone, TV & Radio in Resident Rooms	(65,920)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	195,832	30		9
10	Interest and Other Investment Income	(48,740)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(13,427)	26		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(202,908)	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	(5,958,253)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (6,100,814)		\$	30

BHF USE ONLY							
48		49		50		51	
						52	

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 Amount	2 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)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (6,100,814)		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 Yes	2 No	3 Amount	4 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

SEE ACCOUNTANTS' COMPILATION REPORT

Report Period Beginning:

Ending:

ID#0048256

07/01/10

06/30/11

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Maintenance Revenue	\$ (8,821)	06	1
2	Transportaion Revenue	(1,277)	21	2
3	Telephone Revenue	(6,299)	21	3
4	Late Fees	(154)	21	4
5	Housekeeping Revenue	(11,765)	03	5
6	Gift Shop Revenue	(21,104)	41	6
7	Insurance Settlement	(320)	06	7
8				8
9	Rebates and Refunds	(1,844)	21	9
10	Vending Machine Revenue	(16)	41	10
11	Guest Room Rental	(3,380)	21	11
12			21	12
13	Investment Management Fees	(9,068)	21	13
14	Loss on Disposal of Assets	(86,405)	21	14
15	Unrealized Gains on Trustee Funds	(12,015)	21	15
16	Entertainment / Gifts	(1,426)	21	16
17	Real Estate Taxes	(501,005)	33	17
18	Assisted Living Salaries	(423,411)	43	18
19	Assisted Living Supplies	(19,788)	43	19
20	Assisted Living Other	(14,570)	43	20
21	Independent Living Salaries	(62,900)	43	21
22	Independent Living Supplies	(8,147)	43	22
23	Independent Living Other	(9,099)	43	23
24	Purchase of Alcohol	(1,019)	02	24
25	Remarketing Fees	(12,682)	21	25
26	Bond Draw Fees	(6,440)	21	26
27	Rating Agency	(3,500)	21	27
28	Line of Credit Fees	(337,675)	21	28
29	Bank Fees	(391)	21	29
30	Marketing Salaries	(200,793)	43	30
31	Marketing Supplies	(6,730)	43	31
32	Marketing Other	(210,199)	43	32
33	Amortization of Deferred Marketing Costs	(48,361)	36	33
34	ID Badge Revenue	(1,260)	21	34
35	Misc Inc -Copier Charges, NSF, Insurance Int.	(3,710)	21	35
36	Non-Allowable Travel	(1,509)	25	36
37	Barber & Beauty Revenue	(40,385)	40	37
38	Out of State Seminars	(1,404)	24	38
39	Capitalized R&M	(20,228)	06	39
40	Additional R&M	2,329	06	40
41	Non-Care Depreciation	(1,117,770)	30	41
42	Assisted/Independent Living Allocation - Salaries	(896,908)	43	42
43	Assisted/Independent Living Allocation - Supplies	(396,458)	43	43
44	Assisted/Independent Living Allocation - Other	(1,450,346)	43	44
45				45
46				46
47				47
48				48
49	Total	(5,958,253)		49

The Village At Victory Lakes

	ID#	0048256
Report Period Beginning:		07/01/10
Ending:		06/30/11

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

Summary A

06/30/11

[illegible]

Summary B

06/30/11

[illegible]

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
Franciscan Communities	100%	See Page 6 - Supplemental		See Page 6 - Supplemental		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	FSCSC Shared Expenses	\$ 640,470	Franciscan Sisters of Chicago	100.00%	\$ 640,470	\$	1
2	V	43	FSCSC Shared Expenses	268,620	Franciscan Sisters of Chicago	100.00%	268,620		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			\$ 909,090			\$ 909,090	\$ *	14

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

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

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

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

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

SEE ACCOUNTANTS' COMPILATION 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			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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			St. Joseph Home	Chicago, IL	Franciscan Village	Lemont, IL	Retirement Community	1
2			Mother Theresa Home	Lemont, IL	Franciscan Sisters of Chicago	Lemont, IL	Religious Congregation	2
3			St. Anthony Home	Crown Point, IN	Franciscan Sisters of Chicago Service Corp	Homewood, IL	Corp. Management	3
4			St. Mary's of the Woods	Avon, OH	Franciscan Home Care	Crown Point, IN	Home Health	4
5			University Place	West Lafayette, IN	St. Anthony Home	Crown Point, IN	Hospice	5
6			Addolorata Villa	Wheeling, IL	Marian Village	Homer Glen, IL	Retirement Community	6
7			The Village at Victory Lakes	Lindenhurst, IL	St. Jude House	Crown Point, IN	Women's Shelter	7
8			The Alverno	Clinton, IA				8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

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									\$		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	\$		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

Ending: 06/30/11

()

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

()

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village At Victory Lakes # 0048256 Report Period Beginning: 07/01/10 Ending: 06/30/11

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

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

Ending: 06/30/11

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$9,130.00	5/1/06	\$ 8,045,000	\$ 7,690,000	5/1/2036	Variable	\$ 21,521	1
2	Amalgamated Bank		X	Facility Acquisition	\$33,998.00	5/1/06	17,955,000	17,155,000	5/1/2036	Variable	69,209	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6												6
7												7
8	See Supplemental Schedule											8
9	TOTAL Facility Related				\$43,128.00		\$ 26,000,000	\$ 24,845,000			\$ 90,730	9
	B. Non-Facility Related*											
10	Interest Income		X								(48,740)	10
11	ALU/ILU Allocation										(32,343)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						\$	\$			\$ (81,083)	14
15	TOTALS (line 9+line14)						\$ 26,000,000	\$ 24,845,000			\$ 9,647	15

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

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

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 - SUPPLEMENTAL SCHEDULE

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

1		2		3		4		5		6		7		8		9		10	
	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							\$					\$	1						
2													2						
3													3						
4													4						
5													5						
6													6						
7	TOTAL Long-Term												7						
	Working Capital																		
8							\$					\$	8						
9													9						
10													10						
11													11						
12													12						
13													13						
14	TOTAL Working Capital												14						
	B. Non-Facility Related*																		
15							\$					\$	15						
16													16						
17													17						
18													18						
19													19						
20	TOTAL Non-Facility Related												20						

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		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 2010 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 2011 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:	2006		8	
	2007		9	
	2008		10	
	2009		11	
	2010		12	
<u>Provider is exempt from real estate taxes related to the nursing facility property</u>				

FROM R. E. TAX STATEMENT FOR 2010	\$	13
PLUS APPEAL COST FROM LINE 5	\$	14
LESS REFUND FROM LINE 6	\$	15
AMOUNT TO USE FOR RATE CALCULATION	\$	16

FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION	\$

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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Village At Victory Lakes COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048256

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

(A)		(B)		(C)		(D)	
<u>Tax Index Number</u>		<u>Property Description</u>		<u>Total Tax</u>		<u>Tax Applicable to Nursing Home</u>	
1.				\$		\$	
2.				\$		\$	
3.				\$		\$	
4.				\$		\$	
5.				\$		\$	
6.				\$		\$	
7.				\$		\$	
8.				\$		\$	
9.				\$		\$	
10.				\$		\$	
TOTALS				\$		\$	

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

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

C. Tax Bills

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Village At Victory Lakes COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048256

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () FAX#: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

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

C. Tax Bills

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

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: 100 Units Covering 131,881 Square Feet

Assisted Living: 84 Sheltered Care Units Covering 51,631 Square Feet

Garden Home Duplexes: 40 Units Covering 59,410 Square Feet

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	Facility		2006	\$ 738,341	1
2					2
3	TOTALS			\$ 738,341	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Village At Victory Lakes

0048256

Report Period Beginning:

07/01/10

Ending:

06/30/11

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	204		2006	2006	\$ 7,536,576	\$	40	\$ 188,414	\$ 188,414	\$ 942,070	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2006	995,213		20	49,761	49,761	248,803	9
10	Various			2007	26,551		20	1,328	1,328	6,229	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
Related Building Company (Pages 12F & 12G)								
Related Party Allocations (Pages 12H & 12I)								
Financial Statement Depreciation								
TOTAL (lines 4 thru 69)		\$	\$		\$	\$	\$	

**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:

07/01/10

Ending:

06/30/11

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		\$ 8,558,340	\$ 109,997		\$ 239,502	\$ 129,506	\$ 1,197,102	1
2	Install Receptacles,Gfi Outlets \$2710.34	2008	623		20	31	31	125	2
3	Install Can Lights And Track \$3526.54	2008	810		20	41	41	162	3
4	Pm Phone System \$3100	2008	712		20	36	36	142	4
5	Pm Phone System \$3420	2008	786		20	39	39	157	5
6	Pm Phone System \$2955	2008	679		20	34	34	136	6
7	Pm Phone System \$2861.25	2008	657		20	33	33	131	7
8	Repair Ice Maker Compressor \$3903	2008	897		20	45	45	179	8
9	Cc Concrete Pad (Tag Corrected) \$3519	2008	808		20	40	40	162	9
10	Pathway Lighting/Idph \$19380	2008	4,452		20	223	223	890	10
11	Floor Covering \$9340.8	2008	2,146		20	107	107	429	11
12	Floor Covering \$8252.4	2008	1,896		20	95	95	379	12
13	Floor Covering \$6256.4	2008	1,437		20	72	72	287	13
14	Floor Covering \$2806.5	2008	645		20	32	32	129	14
15	Floor Covering \$5714.6	2008	1,313		20	66	66	263	15
16	Auto Restroom Doors \$3060	2008	703		20	35	35	141	16
17	2Nd Installment Replace Cabinets In 2Nd Floors \$2975	2008	683		20	34	34	137	17
18	2Nd Installment Replace Cabinets In 2Nd Floors \$400	2008	92		20	5	5	18	18
19	Upgrading Phone System \$50383.8	2008	11,575		20	579	579	2,315	19
20	Power To Telephone Switch \$2973.58	2008	683		20	34	34	137	20
21	Paving Of Pathway \$7300	2008	1,677		20	84	84	252	21
22	Electrical For Phone Upgrade \$3615	2008	831		20	42	42	125	22
23	Repair Ajax Boiler#2 \$9894	2008	2,273		20	114	114	341	23
24	Garbage Disposal \$2101.5	2008	483		20	24	24	72	24
25	Pbx Upgrade \$9900	2008	2,274		20	114	114	341	25
26	Ac Compressor - 1121 \$2690	2008	618		20	31	31	93	26
27	Repair Chiller \$5620.38	2008	1,291		20	65	65	194	27
28	Engineering Hallway - New Vinyl Flooring \$1095.21	2009	252		20	13	13	38	28
29	Offices - New Carpeting \$4048	2009	930		20	46	46	139	29
30	Flood Damage - Construction (Net Of Insurance Amount Recover	2009	692		20	35	35	104	30
31	Repair Ahu 5 \$9275	2009	2,131		20	107	107	320	31
32	Repair Ajax Boiler #1 \$7779	2009	1,787		20	89	89	268	32
33	Senior Center - Roof Repair \$2625	2009	603		20	30	30	90	33
34	TOTAL (lines 1 thru 33)		\$ 8,605,780	\$ 109,997		\$ 241,874	\$ 131,878	\$ 1,205,798	34

SEE ACCOUNTANTS' COMPILATION 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:

07/01/10

Ending:

06/30/11

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 12B, Carried Forward		\$ 8,605,780	\$ 109,997		\$ 241,874	\$ 131,878	\$ 1,205,798	1
2	Repair Ajax Boiler #1 \$6690	2009	1,537		20	77	77	231	2
3	Install Smoke Detectors \$2837.57	2009	652		20	33	33	98	3
4	Service Ajax Boiler \$2810.51	2009	646		20	32	32	97	4
5	Replace Trane Compressor \$19973	2009	4,589		20	229	229	459	5
6	Sinks/Vanities \$3277.91	2009	753		20	38	38	75	6
7	Repair Walkways \$2851	2009	655		20	33	33	65	7
8	Heat Exchanger \$2884	2009	663		20	33	33	66	8
9	Compressors \$26349.44	2009	6,053		20	303	303	605	9
10	Tuckpointing \$3590	2009	825		20	41	41	82	10
11	Vanities And Sinks \$4900.73	2010	1,126		20	56	56	113	11
12	New Lobby Entrance Wood Flooring \$8030	2010	1,845		20	92	92	184	12
13	Misc Supplies, Switches, Fans \$3411.1	2010	784		20	39	39	78	13
14	Chapel Renovations - Masonry, Carpentry, Drywall, Plumbing, Etc	2010	31,374		20	1,744	1,744	3,487	14
15	Condensor \$2782	2010	639		20	32	32	64	15
16	Suite 1101 - Compressor \$2858	2010	657		20	33	33	66	16
17	Building Automation Service \$17890	2010	4,110		20	206	206	411	17
18	Electrical \$3325	2010	764		20	38	38	76	18
19	Repair Elevator \$3594	2010	826		20	41	41	83	19
20	Heat Exchanger \$2606.99	2010	599		20	30	30	60	20
21	Fire Sprinkler Repairs \$6050	2010	1,390		20	69	69	139	21
22	Concrete Work (11,493)	2010	2,640		20	132	132	132	22
23	Sprinkler Project (8,432)	2010	1,937		20	97	97	97	23
24	Walk In Refrigerator (5,757)	2010	1,323		20	66	66	66	24
25	Electrical Work (3,530)	2010	811		20	41	41	41	25
26	Install Breakers, Relocate Electric (4,544)	2010	1,044		20	52	52	52	26
27	Sealcoat, Hot Crack Filler, Stripe (3,300)	2010	758		20	38	38	38	27
28	Asphalt Work (14,813)	2010	3,403		20	170	170	170	28
29	Hvac Reapir (4,407)	2010	1,012		20	51	51	51	29
30	Fire Dampers (4,028)	2010	926		20	46	46	46	30
31	Construct Hvac Fire Resistant Chases (3,765)	2010	865		20	43	43	43	31
32	Install 2 Heat Exchangers (10,998)	2010	2,527		20	126	126	126	32
33	Repair The Extpansion Tank (3,842)	2010	883		20	44	44	44	33
34	TOTAL (lines 1 thru 33)		\$ 8,684,393	\$ 109,997		\$ 245,980	\$ 135,983	\$ 1,213,245	34

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 12C, Carried Forward		\$ 8,684,393	\$ 109,997		\$ 245,980	\$ 135,983	\$ 1,213,245	1
2	Asphalt Work (9,763)	2011	2,243		20	112	112	112	2
3	New Sign (11,600)	2011	2,665		20	133	133	133	3
4	Installed New Gutters (5,900)	2011	1,355		20	68	68	68	4
5	Electrical Work (4,439)	2011	1,020		20	51	51	51	5
6	Concrete Work (10,360)	2011	2,380		20	119	119	119	6
7	Remove Asphalt & Repave (4,096)	2011	941		20	47	47	47	7
8	Replace Valve And Calibrate (4,759)	2011	1,093		20	55	55	55	8
9	Chiller Repair (5,267)	2011	1,210		20	61	61	61	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,697,300	\$ 109,997		\$ 246,625	\$ 136,629	\$ 1,213,890	34

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		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,697,300	\$ 109,997		\$ 246,625	\$ 136,629	\$ 1,213,890	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,697,300	\$ 109,997		\$ 246,625	\$ 136,629	\$ 1,213,890	34

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		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	Building Company Information								1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

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	Building Company Information Continued		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12F & 12G lines 1 thru 33)		\$	\$		\$	\$	\$	34

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	Related Party Information		\$	\$		\$	\$	\$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34

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	Related Party Information Continued								1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (12H & 12I lines 1 thru 33)		\$	\$		\$	\$	\$	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	\$556,572	\$	\$55,657	\$55,657	10	\$193,074	71
72	Current Year Purchases	9,666		967	967	10	967	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$566,238	\$	\$56,624	\$56,624		\$194,041	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		Transmission on 98 Chevy \$2860	2008	\$657	\$	\$131	\$131	5	\$526	76
77		Bus \$44787	2008	10,289		2,058	2,058	5	8,231	77
78		Handicap Access Van \$8500	2008	1,953		391	391	5	879	78
79										79
80	TOTALS			\$12,899	\$	\$2,580	\$2,580		\$9,636	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$10,014,779	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$109,997	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$305,829	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$195,832	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$1,417,567	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	Assisted Living Allocation - 2007	\$4,075,775	\$233,472	\$1,126,238	86
87	Independent Living Allocation - 2007	10,407,880	596,192	2,876,038	87
88	Duplex Allocation - 2007	3,719,075	213,039	1,027,709	88
89	Parking Garage Allocation - 2007	362,230	20,750	100,118	89
90	Non-Care 2008-2011 - 2011	982,596	54,317	158,522	90
91	TOTALS	\$19,547,556	\$1,117,770	\$5,288,625	91

G. Construction-in-Progress

	Description	Cost	
92	Sprinkler Project	\$9,699	92
93	Roof Repairs	38,999	93
94			94
95		\$48,698	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☐ NO

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-
-

9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
-
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ 36,613
- Description:
- See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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.	/2012	\$
13.	/2013	\$
14.	/2014	\$

* 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.

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

ALLOCATION OF COSTS (d)

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

		Facility			
		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)	\$			

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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 618,476	\$		\$ 618,476	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			70,182			70,182	2
3	Licensed Recreational Therapist	39 - 03	hrs			1,120			1,120	3
4	Licensed Physical Therapist	39 - 03	hrs			679,573			679,573	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 prescrpts				909,067		909,067	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					16,318	105,557		121,875	13
14	TOTAL			\$		\$ 1,385,669	\$ 1,014,624		\$ 2,400,293	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

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	\$ 463,632	\$	1
2	Cash-Patient Deposits	4,311		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,653,074		3
4	Supply Inventory (priced at)	39,621		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,178		6
7	Other Prepaid Expenses	79,768		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	738,928		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,981,512	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	9,785,000		13
14	Buildings, at Historical Cost	23,262,898		14
15	Leasehold Improvements, at Historical Cost	3,069,195		15
16	Equipment, at Historical Cost	1,860,243		16
17	Accumulated Depreciation (book methods)	(6,600,961)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	396,899		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	3,242,536		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 35,015,810	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 37,997,322	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 330,613	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,288,464		28
29	Short-Term Notes Payable	430,000		29
30	Accrued Salaries Payable	548,776		30
31	Accrued Taxes Payable (excluding real estate taxes)	16,792		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	5,894		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	497,791		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 16,118,330	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	24,415,000		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 24,415,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 40,533,330	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,536,008)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 37,997,322	\$	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,637,277)	1
2	Restatements (describe):		2
3	Change in Unrestricted Net Assets	12,807	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,624,470)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	88,462	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)	\$ 88,462	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (2,536,008)	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.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,838,740	1
2	Discounts and Allowances for all Levels	67,999	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,906,739	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,497,880	6
7	Oxygen	3,467	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,501,347	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	21,553	12
13	Barber and Beauty Care	72,300	13
14	Non-Patient Meals	7,398	14
15	Telephone, Television and Radio	6,298	15
16	Rental of Facility Space		16
17	Sale of Drugs	885,897	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	49,802	19
20	Radiology and X-Ray	36,158	20
21	Other Medical Services	277,988	21
22	Laundry	37,658	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,395,052	23
	D. Non-Operating Revenue		
24	Contributions	2,833	24
25	Interest and Other Investment Income***	48,740	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 51,573	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	309,483	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 309,483	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,164,194	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,324,308	31
32	Health Care	3,997,867	32
33	General Administration	4,604,696	33
	B. Capital Expense		
34	Ownership	1,917,350	34
	C. Ancillary Expense		
35	Special Cost Centers	6,165,811	35
36	Provider Participation Fee	65,700	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,075,732	40
41	Income before Income Taxes (line 30 minus line 40)**	88,462	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 88,462	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

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	1,836	2,071	\$ 85,047	\$ 41.07	1
2	Assistant Director of Nursing	849	1,055	33,701	31.94	2
3	Registered Nurses	41,093	44,795	1,412,966	31.54	3
4	Licensed Practical Nurses	13,453	14,828	379,766	25.61	4
5	CNAs & Orderlies	87,889	97,646	1,319,856	13.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	212	220	3,554	16.15	8
9	Activity Director	1,860	2,088	37,637	18.03	9
10	Activity Assistants	8,968	9,967	127,815	12.82	10
11	Social Service Workers	3,139	3,575	91,865	25.70	11
12	Dietician					12
13	Food Service Supervisor	5,646	6,006	95,557	15.91	13
14	Head Cook	5,362	5,704	73,984	12.97	14
15	Cook Helpers/Assistants	25,871	27,522	269,445	9.79	15
16	Dishwashers					16
17	Maintenance Workers	6,139	7,290	117,436	16.11	17
18	Housekeepers	30,166	34,272	359,253	10.48	18
19	Laundry					19
20	Administrator	1,338	1,423	62,314	43.79	20
21	Assistant Administrator					21
22	Other Administrative	1,378	1,465	99,682	68.04	22
23	Office Manager					23
24	Clerical	23,751	26,099	501,398	19.21	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	87,790	95,161	1,636,435	17.20	33
34	TOTAL (lines 1 - 33)	346,740	381,187	\$ 6,707,711 *	\$ 17.60	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	Monthly	\$ 15,359	01-03	35
36	Medical Director	Monthly	10,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	163,144	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	43	2,210	11-03	44
45	Social Service Consultant	1	81	12-03	45
46	Other(specify) Priests	Monthly	2,640	12-03	46
47	Senior Fitness	Monthly	39,600	10a-03	47
48	Food Service Provider	Monthly	183,557	01-03	48
49	TOTAL (lines 35 - 48)	44	\$ 416,791		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	802	\$ 40,910	10-03	50
51	Licensed Practical Nurses	67	2,747	10-03	51
52	Certified Nurse Assistants/Aides	245	5,384	10-03	52
53	TOTAL (lines 50 - 52)	1,114	\$ 49,041		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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. LSN \$6,118

(3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 32,152 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 65,700
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 7,398

(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? N/A

d. Have vehicle usage logs been maintained? N/A

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

g. Does the facility transport residents to and from day training? N/A
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: Ernst & Young

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? Yes

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? No
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT