

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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: 0052423

Facility Name: The Villa at Evergreen Park

Address: 10124 South Kedzie Evergreen Park 60805
Number City Zip Code

County: Cook

Telephone Number: (708) 907-7000 Fax # (708) 907-7003

HFS ID Number:

Date of Initial License for Current Owners: 8/1/2013

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

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda Telephone Number: (847) 282-6300
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/16 to 12/31/16 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.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) *
* Subject to the attached Accountants Consulting Report (Date)
(Print Name and Title)
(Firm Name & Address) Marcum, LLP
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

#	0052423	Report Period Beginning:	01/01/16	Ending:	12/31/16
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D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

N/A

None

Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 08/01/2013

YES ☒ Date 08/01/2013 NO ☐

YES ☒ NO ☐ If YES, enter number
of beds certified 242 and days of care provided 20,388

IV. ACCOUNTING BASIS

ACCRUAL	X
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CASH* ☐CASH* ☐

YES ☒ NO ☐

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

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	242	Skilled (SNF)	242	88,572	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	242	TOTALS	242	88,572	7

	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	7,959	2,663	40,316	50,938	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,959	2,663	40,316	50,938	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 57.51%

Facility Name & ID Number The Villa at Evergreen Park # 0052423 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	436,731	64,571	8,579	509,881		509,881		509,881			1
2	Food Purchase		331,123		331,123		331,123	1,275	332,398			2
3	Housekeeping		19,575	292,435	312,010		312,010		312,010			3
4	Laundry		26,059	194,933	220,992		220,992		220,992			4
5	Heat and Other Utilities			344,354	344,354		344,354	(14,108)	330,246			5
6	Maintenance	116,805	1,647	113,638	232,090		232,090	25,184	257,274			6
7	Other (specify):*											7
8	TOTAL General Services	553,536	442,975	953,939	1,950,450		1,950,450	12,351	1,962,801			8
	B. Health Care and Programs											
9	Medical Director			119,000	119,000		119,000		119,000			9
10	Nursing and Medical Records	4,821,852	310,915	58,634	5,191,401		5,191,401	(5,749)	5,185,652			10
10a	Therapy	99,689	28,518	22,083	150,290		150,290		150,290			10a
11	Activities	108,388	16,610	3,720	128,718		128,718		128,718			11
12	Social Services	380,371	10,351		390,722		390,722		390,722			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,410,300	366,394	203,437	5,980,131		5,980,131	(5,749)	5,974,382			16
	C. General Administration											
17	Administrative	230,014			230,014		230,014		230,014			17
18	Directors Fees											18
19	Professional Services			1,315,250	1,315,250	(632)	1,314,618	(1,105,525)	209,093			19
20	Dues, Fees, Subscriptions & Promotions			142,097	142,097		142,097	(19,070)	123,027			20
21	Clerical & General Office Expenses	378,303	3,953	809,527	1,191,783		1,191,783	(225,254)	966,529			21
22	Employee Benefits & Payroll Taxes			1,599,112	1,599,112		1,599,112	(11,680)	1,587,432			22
23	Inservice Training & Education											23
24	Travel and Seminar			7,866	7,866		7,866	2,787	10,653			24
25	Other Admin. Staff Transportation			27,726	27,726		27,726	9,413	37,139			25
26	Insurance-Prop.Liab.Malpractice			284,100	284,100		284,100	1,754	285,854			26
27	Other (specify):*							82,093	82,093			27
28	TOTAL General Administration	608,317	3,953	4,185,678	4,797,948	(632)	4,797,316	(1,265,482)	3,531,835			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,572,153	813,322	5,343,054	12,728,529	(632)	12,727,897	(1,258,879)	11,469,018			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			452,875	452,875		452,875	44,050	496,925			30
31	Amortization of Pre-Op. & Org.			680,000	680,000		680,000	(680,000)				31
32	Interest			144,537	144,537		144,537	1,401,464	1,546,001			32
33	Real Estate Taxes					632	632	298,868	299,500			33
34	Rent-Facility & Grounds			2,119,224	2,119,224		2,119,224	(2,119,224)	0			34
35	Rent-Equipment & Vehicles			31,012	31,012		31,012	1,312	32,324			35
36	Other (specify):*											36
37	TOTAL Ownership			3,427,648	3,427,648	632	3,428,280	(1,053,529)	2,374,750			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			34,315	34,315		34,315		34,315			38
39	Ancillary Service Centers	2,630,618	1,616,399	9,790	4,256,807		4,256,807		4,256,807			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			325,513	325,513		325,513		325,513			42
43	Other (specify):*			68,401	68,401		68,401	(68,401)	0			43
44	TOTAL Special Cost Centers	2,630,618	1,616,399	438,019	4,685,036		4,685,036	(68,401)	4,616,635			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,202,771	2,429,721	9,208,721	20,841,213		20,841,213	(2,380,810)	18,460,403			45

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

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				4
5	Telephone, TV & Radio in Resident Rooms	(17,671)	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	(1,285,991)	30		9
10	Interest and Other Investment Income	(8,046)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(173)	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	(7,087)	21		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	(491,796)	21		24
25	Fund Raising, Advertising and Promotional	(10,655)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(9,700)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,086,026)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,917,145)		\$	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)	536,336		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 536,336		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,380,809)		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

Report Period Beginning:

Ending:

ID#

0052423

01/01/16

12/31/16

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Medical Record Income	\$ (5,749)	10	1
2	Miscellaneous Income	(14,114)	21	2
3	Prior Period Adjustments	(32,357)	21	3
4	Medicare Sequestration	(175,332)	21	4
5	Resident Retention	(26,966)	43	5
6	Referral Fees	(3,071)	43	6
7	Bank Fees	(10,454)	21	7
8	Direct Mail	(224)	43	8
9	Locater/Promo/Gifts	(5,409)	43	9
10	Marketing/Entertainment	(13,341)	43	10
11	Marketing Supplies	(6,675)	43	11
12	Amortization	(680,000)	31	12
13	Donations	(6,926)	20	13
14	Building Company - Legal Fees	(15,840)	19	14
15	Building Company - Loan Fees	(55,396)	21	15
16	Building Company - Other Professional Fees	(4,549)	19	16
17	Building Company - Title Fees	(2,710)	21	17
18	Capitalized R&M	(7,613)	06	18
19	Additional R&M	23,451	06	19
20	Prior Period - Employee Benefits	(11,680)	22	20
21	PAC Dues	(9,233)	20	21
22	Annual Report	(614)	20	22
23	Non-allowable Seminar	(2,505)	24	23
24	Marketing	(780)	43	24
25	Non-Allowable Legal	(6,004)	19	25
26	Marketing - Consulting	(6,821)	43	26
27	Promo/Art/Design/Print	(5,114)	43	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,086,026)		49

ID#0052423

Report Period Beginning:01/01/16

Ending:12/31/16

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	Total		49

Summary A

12/31/16

[illegible]

Summary B

12/31/16

[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
See Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 2,119,224	FNR EG	100.00%	\$	(2,119,224)	1
2	V	32	Interest	37	FNR EG	100.00%	1,256,294	1,256,257	2
3	V	30	Depreciation Expense		FNR EG	100.00%	1,243,182	1,243,182	3
4	V	19	Legal Fees		FNR EG	100.00%	15,840	15,840	4
5	V	21	Loan Fees		FNR EG	100.00%	55,396	55,396	5
6	V	19	Other Professional Fees		FNR EG	100.00%	4,549	4,549	6
7	V	33	Real Estate Taxes		FNR EG	100.00%	288,000	288,000	7
8	V	21	Title Fees		FNR EG	100.00%	2,710	2,710	8
9	V	32	Interest - Lendco		FNR EG	100.00%	139,424	139,424	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,119,261			\$ 3,005,395	\$ * 886,134	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	\$	VILLA FINANCIAL SERVICES, LLC	100.00%	\$ 1,448	\$	1,448
16	V	5	UTILITIES		VILLA FINANCIAL SERVICES, LLC	100.00%	3,563		3,563
17	V	6	REPAIRS AND MAINTENANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	6,425		6,425
18	V	19	PROFESSIONAL FEES		VILLA FINANCIAL SERVICES, LLC	100.00%	607		607
19	V	20	FEES SUBSCRIPTIONS		VILLA FINANCIAL SERVICES, LLC	100.00%	8,335		8,335
20	V	21	CLERICAL & GENERAL		VILLA FINANCIAL SERVICES, LLC	100.00%	515,586		515,586
21	V	24	SEMINARS AND EDUCATION		VILLA FINANCIAL SERVICES, LLC	100.00%	5,292		5,292
22	V	25	ADMIN. STAFF TRAVEL		VILLA FINANCIAL SERVICES, LLC	100.00%	9,413		9,413
23	V	26	INSURANCE		VILLA FINANCIAL SERVICES, LLC	100.00%	1,023		1,023
24	V	27	EMPLOYEE BEN. GEN. ADMIN.		VILLA FINANCIAL SERVICES, LLC	100.00%	82,093		82,093
25	V	30	DEPRECIATION		VILLA FINANCIAL SERVICES, LLC	100.00%	19,158		19,158
26	V	32	INTEREST		VILLA FINANCIAL SERVICES, LLC	100.00%	1,495		1,495
27	V	34	RENT		VILLA FINANCIAL SERVICES, LLC	100.00%	29,157		29,157
28	V	35	EQUIPMENT RENTAL		VILLA FINANCIAL SERVICES, LLC	100.00%	1,312		1,312
29	V								29
30	V								30
31	V	19	HOME OFFICE	1,101,072					(1,101,072)
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,101,072			\$ 684,908	\$ *	(416,164)

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	REPAIRS AND MAINTENANCE		3737 Chase, LLC	100.00%	2,921	\$	2,921
16	V	19	PROFESSIONAL FEES		3737 Chase, LLC	100.00%	312		312
17	V	19	REAL ESTATE TAX PROTEST FEES		3737 Chase, LLC	100.00%	632		632
18	V	20	DUES & SUBSCRIPTIONS		3737 Chase, LLC	100.00%	24		24
19	V	26	INSURANCE		3737 Chase, LLC	100.00%	730		730
20	V	30	DEPRECIATION		3737 Chase, LLC	100.00%	67,701		67,701
21	V	32	INTEREST EXPENSE		3737 Chase, LLC	100.00%	12,334		12,334
22	V	33	REAL ESTATE TAXES		3737 Chase, LLC	100.00%	10,868		10,868
23	V								23
24	V								24
25	V	34	RENT	29,157	3737 Chase, LLC	100.00%			(29,157)
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			\$ 29,157			\$ 95,522	\$ *	66,365

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES (continued)

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

☐ YES

☐ NO

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

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

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

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	CHAIM RAJCHENBACH	25.81%	Holland Home	South Holland, IL	VILLA FINANCIAL SERVICES, L	SKOKIE	MANAGEMENT	1
2	MENACHEM SHABAT	25.81%	Park Villa	Palos Heights, IL	LIFELINE AMBULANCE LLC	CHICAGO	AMBULANCE	2
3	RONALD SHABAT	10.38%	The Villa at Bradley Estates	Milwaukee, WI	DISTINCT LLC		APARTMENTS	3
4	THE RAJCHENBACH FAMILY TRUST	6.69%	The Villa at Bryn Mawr	Minneapolis, MN	THE PINNACLE APARTMENTS		APARTMENTS	4
5	SUSAN FRIEDMAN	5.00%	The Villa at City Center	Warren, MI	3737 CHASE, LLLC	SKOKIE	BUILDING COMPANY	5
6	ROSS BOTTNER	2.61%	The Villa at Evergreen	Evergreen Park, IL	FNR EG, LLC		BUILDING COMPANY	6
7	JACK RAJCHENBACH	1.95%	The Villa at Great Lakes Crossing	Detroit, MI	SEASONS HOSPICE	DES PLAINES	HOSPICE	7
8	YOSEPH & NAOMI RAJCHENBACH	0.44%	The Villa at Green Lake Estates	Orchard Lake, MI				8
9	AVRUM & CHANA RAJCHENBACH	0.44%	The Villa at Lincoln Park	Racine, WI				9
10	SHLOMO ZALMAN BUSEL & CHAVA BUSEL	0.44%	The Villa at Middleton Village	Middleton, WI				10
11	PINCHAS & NAHAMA SCHWARTZ	0.44%	The Villa at Osseo	Osseo, MN				11
12	MENACHEM BERGER	10.10%	The Villa at PA Peterson	Rockford, IL				12
13	TODD STERN	4.95%	The Villa at Parkridge	Ypsilanti, MI				13
14	BENJAMIN ISRAEL	4.95%	The Villa at River Parkway	Milwaukee, WI				14
15			The Villa at Rose City	Rose City, MI				15
16			The Villa at Silverbell Estates	Orion, MI				16
17			The Villa at South Holland	South Holland, IL				17
18			The Villa at St. Louis Park	St. Louis Park, MN				18
19			The Villa at The Bay	Petoskey, MI				19
20			The Villa at The Park	Highland Park, MI				20
21			The Villa at Traverse Point	Traverse City, MI				21
22			The Villa at West Branch	West Branch, MI				22
23			The Villa at Windsor Park	Chicago, IL				23
24			Trinity Senior Community	Madison, WI				24
25			Trinity Senior Community II	Madison, WI				25
26			Add Place II	East Lansing, MI				26
27			Addington Place	Northville, MI				27
28								28
29								29
30								30

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$		13

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

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

Ending: 12/31/16

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: 12/31/16

(847) 430-3538

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary		Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Facility	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6	Units		
1	2	FOOD	FINCL. CONSLT. REV.	11,549,901	25	\$ 15,191	\$	1,101,072	\$ 1,448	1
2	5	UTILITIES	FINCL. CONSLT. REV.	11,549,901	25	37,375		1,101,072	3,563	2
3	6	REPAIRS AND MAINTENANCE	FINCL. CONSLT. REV.	11,549,901	25	67,393		1,101,072	6,425	3
4	19	PROFESSIONAL FEES	FINCL. CONSLT. REV.	11,549,901	25	6,368		1,101,072	607	4
5	20	FEES SUBSCRIPTIONS	FINCL. CONSLT. REV.	11,549,901	25	87,429		1,101,072	8,335	5
6	21	CLERICAL & GENERAL	FINCL. CONSLT. REV.	11,549,901	25	5,408,336	5,366,442	1,101,072	515,586	6
7	24	SEMINARS AND EDUCATION	FINCL. CONSLT. REV.	11,549,901	25	55,513		1,101,072	5,292	7
8	25	ADMIN. STAFF TRAVEL	FINCL. CONSLT. REV.	11,549,901	25	98,738		1,101,072	9,413	8
9	26	INSURANCE	FINCL. CONSLT. REV.	11,549,901	25	10,735		1,101,072	1,023	9
10	27	EMPLOYEE BEN. GEN. ADMIN	FINCL. CONSLT. REV.	11,549,901	25	861,135		1,101,072	82,093	10
11	30	DEPRECIATION	FINCL. CONSLT. REV.	11,549,901	25	200,966		1,101,072	19,158	11
12	32	INTEREST	FINCL. CONSLT. REV.	11,549,901	25	15,683		1,101,072	1,495	12
13	34	RENT	FINCL. CONSLT. REV.	11,549,901	25	305,851		1,101,072	29,157	13
14	35	EQUIPMENT RENTAL	FINCL. CONSLT. REV.	11,549,901	25	13,760		1,101,072	1,312	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,184,473	\$ 5,366,442		\$ 684,908	25

Ending: 12/31/16

(847) 430-3538

1	2	3	4	5	6	7	8	9		
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation		
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6		
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6				
1	6	REPAIRS AND MAINTENANCE	FINCL. CONSLT. REV.	11,549,901	25	30,644		1,101,072	2,921	1
2	19	PROFESSIONAL FEES	FINCL. CONSLT. REV.	11,549,901	25	3,275		1,101,072	312	2
3	19	REAL ESTATE TAX PROTEST	FINCL. CONSLT. REV.	11,549,901	25	6,626		1,101,072	632	3
4	20	DUES & SUBSCRIPTIONS	FINCL. CONSLT. REV.	11,549,901	25	250		1,101,072	24	4
5	26	INSURANCE	FINCL. CONSLT. REV.	11,549,901	25	7,662		1,101,072	730	5
6	30	DEPRECIATION	FINCL. CONSLT. REV.	11,549,901	25	710,163		1,101,072	67,701	6
7	32	INTEREST EXPENSE	FINCL. CONSLT. REV.	11,549,901	25	129,383		1,101,072	12,334	7
8	33	REAL ESTATE TAXES	FINCL. CONSLT. REV.	11,549,901	25	114,000		1,101,072	10,868	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					\$ 1,002,003	\$		\$ 95,522	25

Ending: 12/31/16

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: 12/31/16

Fax Number

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

Ending: 12/31/16

Fax Number

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

Ending: 12/31/16

Fax Number

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

Ending: 12/31/16

Fax Number

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

Facility Name & ID Number The Villa at Evergreen Park # 0052423 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

Facility Name & ID Number The Villa at Evergreen Park # 0052423 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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	Lendco		X	Mortgage			\$		\$	6,805,381			\$	168,996		1			
2	The Private Bank		X	Mortgage						13,541,741				1,200,390		2			
3																3			
4																4			
5					-											5			
	Working Capital																		
6	The Private Bank		X	Line of Credit						2,556,800				114,965		6			
7	The Private Bank		X	Capex						917,358				55,904		7			
8					-											8			
9	TOTAL Facility Related						\$		\$	23,821,279				\$	1,540,255		9		
	B. Non-Facility Related*																		
10	Interest Income		X											(8,046)		10			
11	Bldg. Co. - Interest Income		X											(37)		11			
12	Allocated - Villa Financial	X												1,495		12			
13	Allocated - 3737 Chase, LLC	X			-									12,334		13			
14	TOTAL Non-Facility Related						\$		\$					\$	5,746		14		
15	TOTALS (line 9+line14)						\$		\$	23,821,279				\$	1,546,001		15		

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NoneLine # N/A

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

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

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

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

1		2		3		4		5		6		7		8		9		10	
	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 2015 report.			\$	<u>289,324</u>	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.)			\$	<u>299,485</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>10,161</u>	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>288,707</u>	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.)			\$	<u>632</u>	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.			\$	<u>299,500</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	<u>169,605</u>	8	
		2012	<u>252,292</u>	9	
		2013	<u>259,879</u>	10	
		2014	<u>281,654</u>	11	
		2015	<u>288,617</u>	12	
Beginning Accrual Adjusted					
2016 Accrual = 2015 Tax Rounded					
Allocated - 3737 Chase, LLC - \$10,868					

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	\$	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.

FACILITY NAME	<u>The Villa at Evergreen Park</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>0052423</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steve Lavenda</u>		
TELEPHONE	(847) 236-6300	FAX #:	(847) 236-6301

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME The Villa at Evergreen Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0052423

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-6300 FAX #: (847) 236-6301

Enter the tax index number and real estate tax assessed for 2015 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 2015.

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.)

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

82,212

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

1

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2013	\$ 2,000,000	1
2	Allocated - 3737 Chase, LLC			24,526	2
3	TOTALS			\$ 2,024,526	3

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	242		2013	1963	\$ 10,200,000	\$ 1,243,182	35	\$ 291,429	\$ (951,753)	\$ 3,240,189	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12F & 12G)							67
68	Related Party Allocations (Pages 12H & 12I)	293,010	58,539		11,276	(47,263)	27,269	68
69	Financial Statement Depreciation		452,875			(452,875)		69
70	TOTAL (lines 4 thru 69)	\$ 10,493,010	\$ 1,754,596		\$ 302,705	\$ (1,451,891)	\$ 3,267,458	70

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

Facility Name & ID Number The Villa at Evergreen Park

0052423

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 10,493,010	\$ 1,754,596		\$ 302,705	\$ (1,451,891)	\$ 3,267,458	1
2	Resident Room 300 Wing Wallpaper	2013	3,927		20	196	196	589	2
3	300 Wing Tiling	2013	17,283		20	864	864	2,592	3
4	300 Wing - Drop Ceiling, Railings, Baseboards	2013	20,000		20	1,000	1,000	3,000	4
5	300 Wing - Tiling, Paint, Drop Ceiling, Electric Work, Wall Sconce	2013	94,006		20	4,700	4,700	14,101	5
6	Custom Wall Sconce	2013	3,140		20	157	157	471	6
7	Custom Wall Sconce	2013	3,198		20	160	160	480	7
8	Lobby - Tiling	2014	22,750		20	1,137	1,137	3,412	8
9	Landscaping	2014	18,750		20	938	938	2,813	9
10	Sprinkler System	2014	19,465		20	973	973	2,920	10
11	Replaced Tampering Valves For Hot Water	2014	5,856		20	293	293	878	11
12	Boiler Repairs	2014	7,129		20	356	356	1,069	12
13	Masonry, Stone Work, Eletrical, Roofing, Asphalt	2014	273,275		20	13,664	13,664	40,991	13
14	Drained System And Removed Sprinkler Piping	2014	4,740		20	237	237	711	14
15	300 Wing, Rm 321,322,323 - Primer And Paint, Installed Ceiling, V	2014	68,550		20	3,428	3,428	10,283	15
16	Library And Lobby - Demolition Work, Primer And Paint, Ceiling	2014	40,000		20	2,000	2,000	6,000	16
17	Roofing	2014	3,100		20	155	155	465	17
18	Bathroom Tiling	2014	3,057		20	153	153	459	18
19	Tiling	2014	3,526		20	176	176	529	19
20	Heater Repairs	2014	10,750		20	538	538	1,613	20
21	Parking Lot Seal Coating	2014	5,123		20	256	256	768	21
22	500 Wing Tiling	2014	19,465		20	973	973	2,920	22
23	Heater Repairs	2014	5,497		20	275	275	825	23
24	Sprinkler System	2014	11,844		20	592	592	1,777	24
25	Sprinkler System	2014	19,583		20	979	979	2,937	25
26	Tiling	2014	4,430		20	222	222	665	26
27	500 Wing Tiling	2014	6,900		20	345	345	1,035	27
28	Heater And Cooler Repairs	2014	2,687		20	134	134	403	28
29	Elevator Repairs	2014	3,500		20	175	175	525	29
30	Repaired Fire Alarm System	2014	2,890		20	145	145	434	30
31	Pump Repair	2014	3,837		20	192	192	576	31
32	Pullstation And Alarm Pipes	2014	2,876		20	144	144	431	32
33	Freezer Door Repair	2014	4,859		20	243	243	729	33
34	TOTAL (lines 1 thru 33)		\$ 11,209,003	\$ 1,754,596		\$ 338,504	\$ (1,416,092)	\$ 3,374,857	34

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

Facility Name & ID Number The Villa at Evergreen Park

0052423

Report Period Beginning:

01/01/16

Ending:

12/31/16

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		\$ 11,209,003	\$ 1,754,596		\$ 338,504	\$ (1,416,092)	\$ 3,374,857	1
2	Custom Wall Sconce	2014	3,130		20	157	157	470	2
3	Office Wing - Wallpaper	2014	8,508		20	425	425	1,276	3
4	Handrails	2014	2,516		20	126	126	377	4
5	Office Wing - Carpeting	2014	10,063		20	503	503	1,509	5
6	Signage - 2 Non-Illuminated Monuments And Directionals	2014	7,965		20	398	398	796	6
7	Power Repairs	2015	3,894		20	195	195	389	7
8	Installed New Magnetic Lock And Audio Alarm For Door	2015	3,175		20	159	159	318	8
9	Replaced Transformer In Ac Chiller	2015	7,414		20	371	371	741	9
10	Replaced Relay And Fan In Blower	2015	4,374		20	219	219	437	10
11	Patch Work On Roof	2015	2,800		20	140	140	280	11
12	Install Access Doors	2015	11,270		20	564	564	1,127	12
13	Installed 2 Propress Ball Valves For Main Boiler	2015	5,975		20	299	299	598	13
14	Installed New Oem Direct Replacement Heater Exchanger	2015	7,550		20	378	378	755	14
15	Front Entrance Biometrics Oma Was Replaced	2015	2,649		20	132	132	265	15
16	Installed New Pump Strainer For Chiller	2015	3,790		20	189	189	379	16
17	Repaired Leak On South Eat Bottom Side On Condensor Coil	2015	4,658		20	233	233	466	17
18	Boiler - Installed New Gasket, Motor Assembly, Capacitor, And Pi	2016	5,849		20	292	292	292	18
19	Installed Pit Ladder And Ladder Extension For Elevator	2016	4,974		20	249	249	249	19
20	Air Conditioner - Installed New Sight Glass Drier And Head Press	2016	3,243		20	162	162	162	20
21	Condensing Unit On Roof - Replaced Fan Motor And Site Glass	2016	4,371		20	219	219	219	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,317,170	\$ 1,754,596		\$ 343,913	\$ (1,410,683)	\$ 3,385,963	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 11,317,170	\$ 1,754,596		\$ 343,913	\$ (1,410,683)	\$ 3,385,963	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,317,170	\$ 1,754,596		\$ 343,913	\$ (1,410,683)	\$ 3,385,963	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 11,317,170	\$ 1,754,596		\$ 343,913	\$ (1,410,683)	\$ 3,385,963	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,317,170	\$ 1,754,596		\$ 343,913	\$ (1,410,683)	\$ 3,385,963	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Building Company		\$	\$		\$	\$	\$	1
2									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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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Related Party		\$	\$		\$	\$	\$	1
2 Buildings:								2
3 Allocated - 3737 Chase, LLC	2013	138,977	6,799	39	3,971	(2,828)	12,740	3
4								4
5								5
6								6
7								7
8 Leasehold Improvements:								8
9 Allocated - Villa Financial Services	2015	1,516	303	20	76	(227)	99	9
10								10
11								11
12 Allocated - 3737 Chase, LLC	2014	88,176	40,601	20	4,409	(36,192)	11,206	12
13 Allocated - 3737 Chase, LLC	2015	48,465	9,693	20	2,423	(7,270)	2,827	13
14 Allocated - 3737 Chase, LLC	2016	15,876	1,143	20	397	(746)	397	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)		\$ 293,010	\$ 58,539		\$ 11,276	\$ (47,263)	\$ 27,269	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 293,010	\$ 58,539		\$ 11,276	\$ (47,263)	\$ 27,269	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 293,010	\$ 58,539		\$ 11,276	\$ (47,263)	\$ 27,269	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,441,950	\$9,912	\$143,721	\$133,809	10	\$521,818	71
72	Current Year Purchases	171,332	18,408	9,291	(9,117)	10	9,291	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$1,613,281	\$28,320	\$153,012	\$124,692		\$531,110	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				\$	\$	\$	\$		\$
77									
78									
79									
80	TOTALS			\$	\$	\$	\$		\$

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)			\$	14,954,978
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	1,782,916
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	496,925
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(1,285,991)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	3,917,072

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	ML Group Design	\$1,275,834
93	Signage Systems	282,959
94	Systems Piping	93,635
95		\$1,652,428

* 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?
16. Rental Amount for movable equipment: \$ 24,776
- Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Chrysler	\$ 629	\$ 7,548	17
18					18
19					19
20					20
21	TOTAL		\$ 629	\$ 7,548	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.	/2017	\$
13.	/2018	\$
14.	/2019	\$

* 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

ALLOCATION OF COSTS (d)

		1	2	3	4
		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)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		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 - 01	hrs	\$ 885,376		\$	\$		\$ 885,376	1
2	Licensed Speech and Language Development Therapist	39 - 01	hrs	142,760					142,760	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs	1,602,482					1,602,482	4
5	Physician Care	39 - 03	visits			9,790			9,790	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				1,107,998		1,107,998	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						508,401		508,401	13
14	TOTAL			\$ 2,630,618		\$ 9,790	\$ 1,616,399		\$ 4,256,807	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.

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	\$ 51,710	\$ 345,496	1
2	Cash-Patient Deposits	1,000	1,000	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,370,295	4,370,295	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	121,300	121,300	6
7	Other Prepaid Expenses	29,142	146,262	7
8	Accounts Receivable (owners or related parties)		152,943	8
9	Other(specify): <u>See Attached Schedule</u>	43,295	43,295	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,616,742	\$ 5,180,591	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,000,000	13
14	Buildings, at Historical Cost		7,692,086	14
15	Leasehold Improvements, at Historical Cost	1,027,417	1,027,417	15
16	Equipment, at Historical Cost	565,104	4,073,018	16
17	Accumulated Depreciation (book methods)	(750,493)	(3,943,778)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Attached Schedule</u>	6,129,095	7,129,095	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,971,123	\$ 17,977,838	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,587,865	\$ 23,158,429	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,180,785	\$ 1,180,784	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,556,800	2,474,158	29
30	Accrued Salaries Payable	730,952	730,952	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		288,707	32
33	Accrued Interest Payable	101,038	825,879	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule</u>	134,687	167,390	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,704,262	\$ 5,667,870	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,000,000	1,000,000	39
40	Mortgage Payable		20,347,122	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached Schedule</u>	1,836,165	1,022,214	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,836,165	\$ 22,369,336	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,540,427	\$ 28,037,206	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,047,438	\$ (4,878,777)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,587,865	\$ 23,158,429	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 7,095,473	1
2	Restatements (describe):		2
3	Equity Restatement	(1,068,519)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,026,954	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(979,516)	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)	\$ (979,516)	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)	\$ 5,047,438	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$17,045,378	1
2	Discounts and Allowances for all Levels	(12,198,495)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$4,846,883	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	13,547,727	6
7	Oxygen	482	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$13,548,209	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,102,480	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	245,937	19
20	Radiology and X-Ray	43,820	20
21	Other Medical Services	46,459	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$1,438,696	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	8,046	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$8,046	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	19,863	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$19,863	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$19,861,697	30

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,950,450	31
32	Health Care	5,980,131	32
33	General Administration	4,797,948	33
	B. Capital Expense		
34	Ownership	3,427,648	34
	C. Ancillary Expense		
35	Special Cost Centers	4,359,523	35
36	Provider Participation Fee	325,513	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$20,841,213	40
41	Income before Income Taxes (line 30 minus line 40)**	(979,516)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$(979,516)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$1,300,860	44
45	Private Pay - Net Inpatient Revenue	527,163	45
46	Medicare - Net Inpatient Revenue	1,462,589	46
47	Other-(specify) Hospice	204,676	47
48	Other-(specify) Managed Care	1,351,595	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$4,846,883	49

* This must agree with page 4, line 45, column 4.
** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.
*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.
****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

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	1,941	2,044	\$ 118,408	\$ 57.93	1
2	Assistant Director of Nursing	1,030	1,137	47,393	41.68	2
3	Registered Nurses	35,601	40,766	1,423,944	34.93	3
4	Licensed Practical Nurses	59,916	64,633	1,705,663	26.39	4
5	CNAs & Orderlies	109,377	118,450	1,404,820	11.86	5
6	CNA Trainees					6
7	Licensed Therapist	61,828	66,733	2,630,618	39.42	7
8	Rehab/Therapy Aides	4,695	5,244	99,689	19.01	8
9	Activity Director	1,888	2,050	44,934	21.92	9
10	Activity Assistants	5,033	5,465	63,454	11.61	10
11	Social Service Workers	17,209	18,384	380,371	20.69	11
12	Dietician	936	975	33,004	33.85	12
13	Food Service Supervisor	1,006	1,048	31,903	30.44	13
14	Head Cook	8,411	8,762	109,872	12.54	14
15	Cook Helpers/Assistants	24,917	25,987	261,952	10.08	15
16	Dishwashers					16
17	Maintenance Workers	4,435	5,092	116,805	22.94	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,960	2,178	151,606	69.61	20
21	Assistant Administrator	1,875	2,050	78,408	38.25	21
22	Other Administrative					22
23	Office Manager	1,058	1,151	27,808	24.16	23
24	Clerical	19,387	21,152	350,495	16.57	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	1,788	2,208	78,774	35.68	31
32	Other Health Care(specify)					32
33	Other(specify)	2,789	3,018	42,850	14.20	33
34	TOTAL (lines 1 - 33)	367,080	398,527	\$ 9,202,771 *	\$ 23.09	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	\$ 8,579	01-03	35
36	Medical Director	Monthly	119,000	09-03	36
37	Medical Records Consultant	Monthly	4,800	10-03	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Monthly	22,083	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	3,720	11-03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48	Psychiatric Consulting	Monthly	36,000	10-03	48
49	TOTAL (lines 35 - 48)		\$ 194,182		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	237	\$ 17,834	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	237	\$ 17,834		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Lucille Hoffman	Administrator	0	\$ 151,606
Kelley O'Leary-Tighe	Assistant Admin	0	78,408
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 230,014
B. Administrative - Other			
Description			Amount
			\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$
C. Professional Services			
Vendor/Payee	Type		Amount
Wescom Solutions	E.H.R.	\$	25,243
Paycor	Payroll Services		19,861
Widlak & Petriches	Payroll Services		11,533
Marcum	Accounting		63,521
HealthPark Hospitality	Valet Parking		33,645
Personnel Planners	Unemployment Consulting		2,448
Suburban Laboratories	Water Testing		1,640
Legal	See Attached		7,192
Achieve Accreditation	Accreditation		9,704
Illinois Rytes Corp	Liability Management		11,046
MTS Consulting	Tax Consulting		6,590
See Supplemental Schedule			1,122,830
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$	1,315,253
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	245,701
Unemployment Compensation Insurance			206,736
FICA Taxes			660,800
Employee Health Insurance			396,749
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
Dental Insurance			1,032
Vision			53
Life Insurance			14,757
401K Contributions			25,977
Employee Retention			35,627
TOTAL (agree to Schedule V, line 22, col.8)		\$	1,587,431
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	1,990
Advertising: Employee Recruitment			21,895
Health Care Worker Background Check (Indicate # of checks performed 1,111)			11,110
Patient Background Checks			
Dues & Subscriptions			74,378
Licensing & Permitting			5,296
Allocated - Villa Financial Services			8,335
Allocated - 3737 Chase, LLC			24
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)		\$	123,028
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			5,361
Allocated - Villa Financial Services			5,292
Entertainment Expense	(		)
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	10,653

*** Attach copy of IMRF notifications**

****See instructions.**

Facility Name & ID Number		The Villa at Evergreen Park		STATE OF ILLINOIS	#	0052423	Report Period Beginning:	01/01/16	Ending:	12/31/16	Page 22
XX. GENERAL INFORMATION:											
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			Yes							
(2)	Are there any dues to nursing home associations included on the cost report? If YES, give association name and amount.			Yes ICLTC \$23,200 and IHCA \$3,993							
(3)	Did the nursing home make political contributions or payments to a political action organization?			Yes							
	If YES, have these costs been properly adjusted out of the cost report?			Yes							
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			No							
	If YES, what is the capacity?			N/A							
(5)	Have you properly capitalized all major repairs and equipment purchases?			Yes							
	What was the average life used for new equipment added during this period?			10 Years							
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$ 42,003							
	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.			\$ 325,513							
	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 benefit on Schedule V.			\$							
	Has any meal income been offset against related costs?			No							
	Indicate the amount.			\$ N/A							
(16)	Travel and Transportation										
	a. Are there costs included for out-of-state travel?			N/A							
	If YES, attach a complete explanation.										
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			No							
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$ N/A							
	c. What percent of all travel expense relates to transportation of nurses and patients?			100% LN 1							
	d. Have vehicle usage logs been maintained?			N/A							
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			N/A							
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			Yes							
	g. Does the facility transport residents to and from day training?			No							
	Indicate the amount of income earned from providing such transportation during this reporting period.			\$ N/A							
(17)	Has an audit been performed by an independent certified public accounting firm?			No							
	Firm Name:			N/A							
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			Yes							
(19)	Has a schedule for the legal fees reported on the cost report been provided by the facility?			Yes							
	See page 39 of the instructions for details.										
	Attach invoices and a summary of services for all architect and appraisal fees										