

		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: 0048256 Facility Name: The Village at Victory Lakes Address: 1055 East Grand Ave Lindenhurst 60046 County: Lake Telephone Number: (847) 356 - 5900 Fax # (847) 356 - 4599 HFS ID Number: Date of Initial License for Current Owners: 07/12/06 Type of Ownership: X VOLUNTARY,NON-PROFIT X Charitable Corp. Trust IRS Exemption Code 501(c)(3) 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: Edward N. Slack, CPA Telephone Number: (847) 628 - 8796 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 07/01/15 to 06/30/16 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) (Type or Print Name) (Title) Paid Preparer (Signed) (Print Name and Title) Edward N. Slack, CPA Partner, Health and Human Services (Firm Name & Address) Plante & Moran, PLLC 2155 Point Boulevard, Suite 200 Elgin, Illinois 60123 (Telephone) (847) 628 - 8796 Fax # (248) 327 - 8417 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
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SEE ACCOUNTANTS' PREPARATION REPORT

#	0048256	Report Period Beginning:	07/01/15	Ending:	06/30/16
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D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

N/A

N/A

Yes

YES ☒ NO ☐

YES ☒ NO ☐

Date started 07/12/06

YES ☒ Date 07/12/06 NO ☐

YES ☒ NO ☐ If YES, enter number

of beds certified **120** **and days of care provided**

IV. ACCOUNTING BASIS

ACCRUAL	☒	MODIFIED CASH*	☐	CASH*	☐
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Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 06/30/16 **Fiscal Year:** 06/30/16

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

SEE ACCOUNTANTS' PREPARATION REPORT

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.71%

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/15 Ending: 06/30/16

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	915,595	164,784	398,276	1,478,655		1,478,655	(760,289)	718,366			1
2	Food Purchase		799,493		799,493		799,493	(428,100)	371,393			2
3	Housekeeping	391,054	52,252		443,306		443,306	(204,618)	238,688			3
4	Laundry	76,682	35,508		112,190		112,190	(57,836)	54,354			4
5	Heat and Other Utilities			525,465	525,465		525,465	(416,335)	109,130			5
6	Maintenance	566,273	115,164	723,220	1,404,657		1,404,657	(1,083,728)	320,929			6
7	Other (specify):* See Supplemental											7
8	TOTAL General Services	1,949,604	1,167,201	1,646,961	4,763,766		4,763,766	(2,950,906)	1,812,860			8
	B. Health Care and Programs											
9	Medical Director			38,000	38,000		38,000	(9,349)	28,651			9
10	Nursing and Medical Records	3,803,609	228,946	41,282	4,073,837		4,073,837	(283,852)	3,789,985			10
10a	Therapy	58,874	12,384	64,671	135,929		135,929	(64,046)	71,883			10a
11	Activities	128,104	8,059	7,868	144,031		144,031	(68,848)	75,183			11
12	Social Services	204,712	7,872	13,644	226,228		226,228	(96,934)	129,294			12
13	CNA Training											13
14	Program Transportation	50,988		8,262	59,250		59,250	(34,831)	24,419			14
15	Other (specify):* See Supplemental											15
16	TOTAL Health Care and Programs	4,246,287	257,261	173,727	4,677,275		4,677,275	(557,860)	4,119,415			16
	C. General Administration											
17	Administrative	305,022		1,442,904	1,747,926		1,747,926	(850,999)	896,927			17
18	Directors Fees											18
19	Professional Services			84,925	84,925		84,925	(46,034)	38,891			19
20	Dues, Fees, Subscriptions & Promotions			105,957	105,957		105,957	(42,687)	63,270			20
21	Clerical & General Office Expenses	344,113	28,163	931,132	1,303,408		1,303,408	(619,509)	683,899			21
22	Employee Benefits & Payroll Taxes			2,277,144	2,277,144		2,277,144		2,277,144			22
23	Inservice Training & Education			2,536	2,536		2,536	(1,695)	841			23
24	Travel and Seminar			3,085	3,085		3,085	(2,062)	1,023			24
25	Other Admin. Staff Transportation			15,676	15,676		15,676	(10,810)	4,866			25
26	Insurance-Prop.Liab.Malpractice			220,382	220,382		220,382	(88,786)	131,596			26
27	Other (specify):* See Supplemental											27
28	TOTAL General Administration	649,135	28,163	5,083,741	5,761,039		5,761,039	(1,662,582)	4,098,457			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,845,026	1,452,625	6,904,429	15,202,080		15,202,080	(5,171,348)	10,030,732			29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

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			1,558,904	1,558,904		1,558,904	(1,200,764)	358,140			30
31	Amortization of Pre-Op. & Org.			13,230	13,230		13,230	(5,330)	7,900			31
32	Interest			1,249,471	1,249,471		1,249,471	(962,671)	286,800			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			24,279	24,279		24,279	(16,230)	8,049			35
36	Other (specify):* See Supplemental											36
37	TOTAL Ownership			2,845,884	2,845,884		2,845,884	(2,184,995)	660,889			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		661,418	1,575,981	2,237,399		2,237,399		2,237,399			39
40	Barber and Beauty Shops	72,705		(21)	72,684		72,684	(72,684)				40
41	Coffee and Gift Shops	16,293			16,293		16,293	(16,293)				41
42	Provider Participation Fee			186,463	186,463		186,463		186,463			42
43	Other (specify):* See Supplemental	1,509,034	89,162	185,406	1,783,602		1,783,602	(1,783,602)				43
44	TOTAL Special Cost Centers	1,598,032	750,580	1,947,829	4,296,441		4,296,441	(1,872,579)	2,423,862			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	8,443,058	2,203,205	11,698,142	22,344,405		22,344,405	(9,228,922)	13,115,483			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 4 Supplemental Schedule

Description	Salaries		Supplies		Other		Total	
Line 36 - Other Capital Costs								
								-
								-
								-
								-
								-
								-
Sub-Total		-		-		-		-
Line 43 - Other Special Cost Centers								
Assisted Living		1,129,550		36,236		14,913		1,180,699
Independent Living		121,829		20,669		24,189		166,687
Marketing		192,634		32,140		146,304		371,078
Mission Integration		65,021		117				65,138
								-
								-
Sub-Total		1,509,034		89,162		185,406		1,783,602

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	(49,607)	02		4
5	Telephone, TV & Radio in Resident Rooms	(3,009)	21		5
6	Rented Facility Space	(14,764)	06		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(9,437)	04		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,097)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(143,777)	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 Supplemental Schedule	(8,671,190)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (8,892,881)		\$	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)	(336,041)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (336,041)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (9,228,922)		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' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Snack Shop Revenue (To Extent of Expense)	\$ (16,293)	41	1
2	Barber and Beauty (To Extent of Expense)	(72,684)	40	2
3	Transportation Revenue	(2,253)	14	3
4	Activity Revenue	(1,901)	11	4
5	Rebates and Refunds	(1,530)	21	5
6	Other Revenue	(805)	21	6
7	Cable	(50,445)	05	7
8	Senior Fit	(64,046)	10a	8
9	Collections / Legal Fees	(19,794)	19	9
10	Bank Fees	(2,129)	21	10
11	Theft	(70)	21	11
12	Gifts	(7,740)	21	12
13	Other Staff. Transportation	(1,000)	25	13
14	Assisted Living	(1,180,699)	43	14
15	Independent Living	(166,687)	43	15
16	Marketing	(371,078)	43	16
17	Mission Integration	(65,138)	43	17
18				18
19				19
20				20
21				21
22				22
23	AL / IL Allocations - See Pg 5 SUPP			23
24				24
25	Dietary - Indirect Allocation	(760,289)	01	25
26	Food Purchases - Indirect Allocation	(378,493)	02	26
27	Housekeeping - Indirect Allocation	(204,618)	03	27
28	Laundry - Indirect Allocation	(48,399)	04	28
29	Heat and Other Utilities - Indirect Allocation	(365,890)	05	29
30	Maintenance - Indirect Allocation	(1,068,964)	06	30
31	Medical Director - Indirect Allocation	(9,349)	09	31
32	Nursing and Medical Records - Indirect Allocation	(283,852)	10	32
33	Rehab Aides - Indirect Allocation	0	10a	33
34	Activities - Indirect Allocation	(66,947)	11	34
35	Social Services - Indirect Allocation	(96,934)	12	35
36	Program Transportation - Indirect Allocation	(32,578)	14	36
37	Administrative - Indirect Allocation	(514,958)	17	37
38	Professional Fees - Indirect Allocation	(26,240)	19	38
39	Dues and Subscriptions - Indirect Allocation	(42,687)	20	39
40	Clerical & General Office - Indirect Allocation	(460,449)	21	40
41	Inservice Training and Education - Indirect Alloc	(1,695)	23	41
42	Travel and Seminar - Indirect Allocation	(2,062)	24	42
43	Other Admin Staff Transportation - Indirect Alloc	(9,810)	25	43
44	Insurance - Indirect Allocation	(88,786)	26	44
45	Depreciation - Indirect Allocation	(1,200,764)	30	45
46	Amortization - Indirect Allocation	(5,330)	31	46
47	Interest - Indirect Allocation	(961,574)	32	47
48	Rent - Equipment - Indirect Alloc	(16,230)	35	48
49	Total	(8,671,190)		49

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 5 - Non-Care Supplemental Allocation Schedule

Page 5 - Non-Care Supplemental Allocation Schedule				Direct Nursing Home				Statistics		Expenses	
Description	Cost Center	Salary	Total Allow. Exp.	Salary	Other	Expenses For Alloc.	Alloc. Method	Nursing Home	Total	Nursing Home	Other
Dietary	1	915,595	1,478,655		13,147	1,465,508	Meals Served	97,119	201,822	718,366	760,289
Food	2	-	749,886		20,316	729,570	Meals Served	97,119	201,822	371,393	378,493
Housekeeping	3	391,054	443,306			443,306	SQFT (1)	1,014,356	1,883,924	238,688	204,618
Laundry	4	76,682	102,753			102,753	Pat. Days (1)	32,373	61,200	54,354	48,399
Heat and Other Utilities	5	-	475,020			475,020	SQFT	72,454	315,376	109,130	365,890
Maintenance	6	566,273	1,389,893		2,100	1,387,793	SQFT	72,454	315,376	320,929	1,068,964
Other	7	-	-			-	Pat. Days	32,373	97,646	-	-
Medical Director	9	-	38,000			38,000	Dir. Staffing	2,740,363	3,634,578	28,651	9,349
Nursing and Medical Records	10	3,803,609	4,073,837	2,681,489	238,618	1,153,730	Dir. Staffing	2,740,363	3,634,578	3,789,985	283,852
Therapy	10a	58,874	71,883	58,874	13,009	-	Dir. Staffing	2,740,363	3,634,578	71,883	-
Activities	11	128,104	142,130			142,130	Pat. Days (2)	32,373	61,200	75,183	66,947
Social Services	12	204,712	226,228			226,228	Pat. Days (3)	32,373	56,644	129,294	96,934
CNA Training	13	-	-			-	Dir. Staffing				-
Transportation	14	50,988	56,997		8,262	48,735	Pat. Days	32,373	97,646	24,419	32,578
Other	15	-	-			-	Pat. Days	32,373	97,646	-	-
Administrative	17	305,022	1,411,885	133,671		1,278,214	Net. Pat. Rev.	12,275,197	20,557,101	896,927	514,958
Directors Fees	18	-	-			-	N/A				-
Professional Fees	19	-	65,131			65,131	Net. Pat. Rev.	12,275,197	20,557,101	38,891	26,240
Dues and Subscriptions	20	-	105,957			105,957	Net. Pat. Rev.	12,275,197	20,557,101	63,270	42,687
Office and Clerical	21	344,113	1,144,348		1,436	1,142,912	Net. Pat. Rev.	12,275,197	20,557,101	683,899	460,449
Employee Benefits	22	-	2,277,144			2,277,144	Alloc. Salary	5,140,346	8,443,058	1,386,383	890,761
Inservice Training and Expense	23	-	2,536			2,536	Pat. Days	32,373	97,646	841	1,695
Travel and Seminar	24	-	3,085			3,085	Pat. Days	32,373	97,646	1,023	2,062
Other Staff Transportation	25	-	14,676			14,676	Pat. Days	32,373	97,646	4,866	9,810
Insurance	26	-	220,382			220,382	Net. Pat. Rev.	12,275,197	20,557,101	131,596	88,786
Other	27	-	-			-	N/A				-
Depreciation	30	-	1,558,904			1,558,904	SQFT	72,454	315,376	358,140	1,200,764
Amortization	31	-	13,230			13,230	Net. Pat. Rev.	12,275,197	20,557,101	7,900	5,330
Interest	32	-	1,248,374			1,248,374	SQFT	72,454	315,376	286,800	961,574
Real Estate Taxes	33	-	-			-	SQFT	72,454	315,376	-	-
Rent - Facilities and Grounds	34	-	-			-	SQFT	72,454	315,376	-	-
Rent - Equipment and Vehicles	35	-	24,279			24,279	Pat. Days	32,373	97,646	8,049	16,230
Other	36	-	-			-	N/A				-
Medically Necessary Transportation	38	-	-			-	N/A				-
Ancillary Service Centers	39	-	2,237,399		2,237,399	-	Direct	1	1	2,237,399	-
Barber and Beauty Shop	40	72,705	-			-	Direct	1	1	-	-
Coffee and Gift Shops	41	16,293	-			-	Direct	1	1	-	-
Provider Participation Fee	42	-	186,463		186,463	-	Direct	1	1	186,463	-
Other	43	1,509,034	-			-	Direct		1	-	-
		8,443,058	19,762,381	2,874,034	2,720,750	14,167,597				12,224,722	7,537,659

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

07/01/15

Ending:

06/30/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(760,289)	0	0	0	0	0	0	0	0	0	0	(760,289)	1
2	Food Purchase	(428,100)	0	0	0	0	0	0	0	0	0	0	(428,100)	2
3	Housekeeping	(204,618)	0	0	0	0	0	0	0	0	0	0	(204,618)	3
4	Laundry	(57,836)	0	0	0	0	0	0	0	0	0	0	(57,836)	4
5	Heat and Other Utilities	(416,335)	0	0	0	0	0	0	0	0	0	0	(416,335)	5
6	Maintenance	(1,083,728)	0	0	0	0	0	0	0	0	0	0	(1,083,728)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(2,950,906)	0	0	0	0	0	0	0	0	0	0	(2,950,906)	8
	B. Health Care and Programs													
9	Medical Director	(9,349)	0	0	0	0	0	0	0	0	0	0	(9,349)	9
10	Nursing and Medical Records	(283,852)	0	0	0	0	0	0	0	0	0	0	(283,852)	10
10a	Therapy	(64,046)	0	0	0	0	0	0	0	0	0	0	(64,046)	10a
11	Activities	(68,848)	0	0	0	0	0	0	0	0	0	0	(68,848)	11
12	Social Services	(96,934)	0	0	0	0	0	0	0	0	0	0	(96,934)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(34,831)	0	0	0	0	0	0	0	0	0	0	(34,831)	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(557,860)	0	0	0	0	0	0	0	0	0	0	(557,860)	16
	C. General Administration													
17	Administrative	(514,958)	(336,041)	0	0	0	0	0	0	0	0	0	(850,999)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(46,034)	0	0	0	0	0	0	0	0	0	0	(46,034)	19
20	Fees, Subscriptions & Promotions	(42,687)	0	0	0	0	0	0	0	0	0	0	(42,687)	20
21	Clerical & General Office Expenses	(619,509)	0	0	0	0	0	0	0	0	0	0	(619,509)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	(1,695)	0	0	0	0	0	0	0	0	0	0	(1,695)	23
24	Travel and Seminar	(2,062)	0	0	0	0	0	0	0	0	0	0	(2,062)	24
25	Other Admin. Staff Transportation	(10,810)	0	0	0	0	0	0	0	0	0	0	(10,810)	25
26	Insurance-Prop.Liab.Malpractice	(88,786)	0	0	0	0	0	0	0	0	0	0	(88,786)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(1,326,541)	(336,041)	0	0	0	0	0	0	0	0	0	(1,662,582)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(4,835,307)	(336,041)	0	0	0	0	0	0	0	0	0	(5,171,348)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number The Village at Victory Lakes # 0048256 Report Period Beginning: 07/01/15 Ending: 06/30/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
													(to Sch V, col.7)
30	Depreciation	(1,200,764)	0	0	0	0	0	0	0	0	0	0	(1,200,764) 30
31	Amortization of Pre-Op. & Org.	(5,330)	0	0	0	0	0	0	0	0	0	0	(5,330) 31
32	Interest	(962,671)	0	0	0	0	0	0	0	0	0	0	(962,671) 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0 34
35	Rent-Equipment & Vehicles	(16,230)	0	0	0	0	0	0	0	0	0	0	(16,230) 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(2,184,995)	0	0	0	0	0	0	0	0	0	0	(2,184,995) 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0 39
40	Barber and Beauty Shops	(72,684)	0	0	0	0	0	0	0	0	0	0	(72,684) 40
41	Coffee and Gift Shops	(16,293)	0	0	0	0	0	0	0	0	0	0	(16,293) 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(1,783,602)	0	0	0	0	0	0	0	0	0	0	(1,783,602) 43
44	TOTAL Special Cost Centers	(1,872,579)	0	0	0	0	0	0	0	0	0	0	(1,872,579) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(8,892,881)	(336,041)	0	0	0	0	0	0	0	0	0	(9,228,922) 45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Page 6 - Supp		See Page 6 - Supp		See Page 6 - Supp		

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	FSCSC Shared Expenses	\$ 1,442,904	Franciscan Sisters of Chicago Service Corporation	100.00%	\$ 1,106,863	\$ (336,041)	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,442,904			\$ 1,106,863	\$ * (336,041)	14

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

SEE ACCOUNTANTS' PREPARATION 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	Franciscan Communities, Inc.		St. Joseph Village of Chicago	Chicago, IL	Franciscan Sisters			1
2			The Village at Victory Lakes	Lindenhurst, IL	of Chicago	Lemont, IL	Religious Cong.	2
3			Addolorata Villa	Wheeling, IL	Franciscan Sisters			3
4	Board of Directors Listing		Franciscan Village	Lemont, IL	Chicago Serv Crp	Lemont, IL	Corp. Management	4
5			St. Anthony Home	Crown Point, IN	St. James			5
6	Sister M. Francis Clare Radke		University Place	West Lafayette, IN	Senior Estates	Crete, IL	Ind. Living	6
7	James Stark		Mount Alverna Village	Parma, OH	Marian Village	Homer Glen, IL	Ind. & Ast. Living	7
8	Judy Amiano				Franciscan			8
9	Andrew Duren				Senior Estates	Louisville, KY	Ind. Living	9
10	Tracy Shearer				Franciscan Comm.			10
11	Ronald Tinsley				Based Services	Michigan City, IN	Hm. Care / Hospice	11
12	Denise Bourdreau				Franciscan Advisory			12
13					Services	Lemont, IL	Consulting Serv.	13
14					St. Joseph			14
15					Senior Housing	Lemont, IL	Affordable Housing	15
16					St. Jude House	Crown Point, IN	Dom. Viol. Shelter	16
17					Madonna Found.	Lemont, IL	HS Schol. Found.	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

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Judy Amiano	Board Member	President & CEO	0.00%	See Supplemental	5.99	14.98%	Alloc. Salary	\$ 29,950	17 - 03	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 29,950		13

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 7 Supplemental Schedule

Description	Alloc. Hours	Total Hours	Alloc. Percentage	Total Compensation			Alloc. Compensation	
				Salary	Mgmt. Fees		Salary	Mgmt. Fees
Owners / Director Compensation - Judy Amiano (President & CEO)								
Addolorata Villa	4.99	40	12.47%	200,000	-		24,942	-
Franciscan Village	5.86	40	14.65%	200,000	-		29,304	-
St. Joseph Village	2.39	40	5.97%	200,000	-		11,945	-
Village at Victory Lakes	5.99	40	14.98%	200,000	-		29,950	-
Other	20.77	40	51.93%	200,000	-		103,858	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total	40.00		100.00%				200,000	-

Facility Name & ID Number	The Village at Victory Lakes
---------------------------	------------------------------

0048256

Report Period Beginning:

07/01/15

Ending: 06/30/16

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

Franciscan Sisters of Chicago Serv Corporation

Street Address

1055 West 175th Street

City / State / Zip Code

Homewood, Illinois 60430

Phone Number

()

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	17	FSCSC Shared Expenses	Management Fees	9,635,364	13	\$ 7,350,174	\$ 3,855,135	1,442,904	\$ 1,100,695	1
2	17	FSCSC Shared Expenses	Health Premiums	8,323,800	13	43,580	0	1,178,104	6,168	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					\$ 7,393,754	\$ 3,855,135		\$ 1,106,863	25

SEE ACCOUNTANTS' PREPARATION 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	Varies	03/13/13	\$ 13,608,386	\$ 12,907,164	05/01/37	5.2500%	\$ 950,219	1
2	Huntington Bank		X	Facility Acquisition	Varies	03/13/13	1,738,075	1,630,237	05/01/47	Variable	121,363	2
3	Huntington Bank		X	Facility Acquisition	Varies	03/13/13	2,547,608	2,378,186	05/01/43	Variable	177,889	3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 17,894,069	\$ 16,915,587			\$ 1,249,471	9
	B. Non-Facility Related*											
10	Interest Income										(1,097)	10
11												11
12	Allocation - IL / AL										(961,574)	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (962,671)	14
15	TOTALS (line 9+line14)						\$ 17,894,069	\$ 16,915,587			\$ 286,800	15

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

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost 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 2016 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:		2011		8	
		2012		9	
		2013		10	
		2014		11	
		2015		12	
N/A - The Village at Victory Lakes is exempt from real estate taxes.		13	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.

SEE ACCOUNTANTS' PREPARATION REPORT

2015 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 Edward N. Slack, CPA

TELEPHONE (847) 628 - 8796 FAX #: (248) 327 - 8417

A. Summary of Real Estate Tax Cost

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.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. N/A		\$	\$
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? YES X NO

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

C. Tax Bills

Attach a copy of the original 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 providecopies of their original **second installment** tax bill.**

X. BUILDING AND GENERAL INFORMATION:

- A. Square Feet: 72,454
- B. General Construction Type: Exterior Brick Frame Masonry
- Number of Stories 2
- C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.
- (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)
- D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.
- (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)
- E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

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

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

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/15

Ending:

06/30/16

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	204		2006	1988	\$ 8,522,869	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2006	1,188						9
10	Various			2007	11,024						10
11	Various			2008	33,383						11
12	Various			2009	21,896						12
13	Various			2010	62,243						13
14	Various			2011	124,728						14
15	Various			2012	50,848						15
16	Roof Eave Cutback (TC = \$110,800)			2013	25,455						16
17	Eaves, Reroofing and Fire Protection (TC = \$106,000)			2013	24,352						17
18	Eaves and Roofing (TC = \$141,780)			2013	32,572						18
19	Eaves (TC = \$18,500)			2013	4,250						19
20	Keypad Alarm, Code Lock and Switches (TC = \$37,888)			2013	8,705						20
21	IDPH License Fee for Eave Reduction (TC = \$4,740)			2013	4,740						21
22	Sidewalk Repair (TC = \$22,224)			2013	22,224						22
23	Pipework and Replace APX (TC = \$8,000)			2013	1,838						23
24	Acoustical Ceiling (TC = \$2,684)			2013	617						24
25	Painting (TC = \$2,865)			2013	658						25
26	Acumen Energy Lighting Fixtures - Campus (TC = \$54,206)			2013	12,453						26
27	Parking Lot Paving and Repairs - Campus (TC = \$79,940)			2013	18,365						27
28	Landscaping Turf Repair (TC = \$4,425)			2013	1,017						28
29	Controls - Campus (TC = \$33,787)			2014	7,762						29
30	Speakers - Chapel (TC = \$3,000)			2014	689						30
31	Accoustical Ceilings - Chapel (TC = \$36,000)			2014	8,271						31
32	Antenna and Satellite TV System - Campus (TC = \$11,000)			2014	2,527						32
33	Antenna and Satellite TV System - Campus (TC = \$12,245)			2014	2,813						33
34	Rubber Flooring - Exercise Room (TC = \$6,100)			2014	1,401						34
35	Hood Fire Supression - Kitchen (TC = \$6,000)			2015	1,378						35
36	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)			2014	53,901						36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Paving and Repairs - Parking Lot / Sidewalk (TC = \$267,620)	2015	\$ 7,581	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,071,748	\$		\$	\$	\$	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,071,748	\$		\$	\$	\$	1
2									2
3	Current Year Additions FY 2015 - 2016								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)		\$ 9,071,748	\$		\$	\$	\$	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 12D - CY Leasehold Improvement Additions

[illegible]

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 12B, Carried Forward		\$ 9,071,748	\$		\$	\$	\$	1
2									2
3	Dispositions - Prior Years								3
4									4
5	Various	2007	(12,853)						5
6	Various	2008	(6,083)						6
7	Various	2009	(5,144)						7
8									8
9	Dispositions - Current Year								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	Financial Statement Depreciation			358,140		358,140		2,986,828	33
34	TOTAL (lines 1 thru 33)		\$ 9,047,668	\$ 358,140		\$ 358,140	\$	\$ 2,986,828	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 12E - CY Leasehold Improvement Dispositions

[illegible]

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	\$737,547	\$	\$	\$		\$	71
72	Current Year Purchases	21,269						72
73	Fully Depreciated Assets							73
74	Disposals							74
75	TOTALS	\$758,816	\$	\$	\$		\$	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Bus (TC = \$57,744)	2014	\$13,266	\$	\$	\$		\$	76
77	Facility	Bus (TC = \$31,550)	2015	7,248						77
78										78
79										79
80	TOTALS			\$20,514	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$10,565,339	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$358,140	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$358,140	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,986,828	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Non-Care Assets - PY Total	\$22,210,940	\$	\$	86
87	Non-Care Assets - CY LIMP Add.	996,565			87
88	Non-Care Assets - CY EQIP Add.	129,063			88
89	Non-Care Assets - CY Disposals	(122,938)			89
90	Financial Statement Depreciation		1,200,764	10,014,173	90
91	TOTALS	\$23,213,630	\$1,200,764	\$10,014,173	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 13 - CY Equipment, Furniture and Vehicle Additions

[illegible]

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 13 - CY Equipment, Furniture and Vehicle Dispositions

[illegible]

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning: 07/01/15

Ending: 06/30/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

N/A

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

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	See Suppl.				0			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:	\$ 8,049	Description:
---	-----------------	---------------------

See Supplemental Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1	2	3	4	
	Use	Model Year and Make	Monthly Lease Payment	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. 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.**

SEE ACCOUNTANTS' PREPARATION REPORT

Description		Amount		Total
Building Rental				
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		-		-
Equipment Rental				
Copier		12,897		12,897
Postage Machine		11,382		11,382
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Alloc. - IL / AL		(16,230)		(16,230)
				-
Total		8,049		8,049

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.

SEE ACCOUNTANTS' PREPARATION 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	\$		\$ 496,231	\$		\$ 496,231	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			100,043			100,043	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			770,789			770,789	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				640,140		640,140	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					21,278		21,278	12
13	Other (specify): See Supplemental	39 - 03				208,918			208,918	13
14	TOTAL			\$		\$ 1,575,981	\$ 661,418		\$ 2,237,399	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 16 Supplemental Schedule

[illegible]

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	\$ 35,580	\$	1
2	Cash-Patient Deposits	1,904		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,256,468		3
4	Supply Inventory (priced at <u>Cost - FIFO</u>)	97,917		4
5	Short-Term Investments			5
6	Prepaid Insurance	267,260		6
7	Other Prepaid Expenses	131,485		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Supplemental Schedule</u>	115,966		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,906,580	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	13,526,254		13
14	Buildings, at Historical Cost	23,577,800		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,102,224		16
17	Accumulated Depreciation (book methods)	(13,001,001)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	330,749		19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>See Supplemental Schedule</u>	110,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 29,646,026	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 31,552,606	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 456,686	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,568		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	619,800		30
31	Accrued Taxes Payable (excluding real estate taxes)	7,513		31
32	Accrued Real Estate Taxes(Sch.IX-B)	290,535		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Supplemental Schedule</u>	23,688,967		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 25,065,069	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Supplemental Schedule</u>			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 25,065,069	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,487,537	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 31,552,606	\$	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 17 Supplemental Schedule

Description		Operating		Building		Total
Line 9 - Other Current Assets						
Other Current Receivables		115,966				115,966
Sub-Total		115,966		-		115,966
Line 23 - Long Term Assets						
Construction in Progress		95,417				95,417
Deferred Marketing (Net of Amort.)		14,583				14,583
						-
						-
						-
Sub-Total		110,000		-		110,000
Line 36 - Other Current Liability						
Refundable Deposits		21,264,787				21,264,787
Unrefundable Deposits (Net of Amort.)		2,423,565				2,423,565
Unclaimed Funds		615				615
						-
						-
Sub-Total		23,688,967		-		23,688,967
Line 43 - Long term Liabilities						
						-
						-
						-
						-
						-
Sub-Total		-		-		-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,546,378	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,546,378	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,489,330)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,489,330)	17
	B. Transfers (Itemize):		
18	FC Holding - Intercompany Transfer	1,430,489	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 1,430,489	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,487,537	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number The Village at Victory Lakes

0048256

Report Period Beginning:

07/01/15

Ending:

06/30/16

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 20,557,101	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,557,101	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	83,760	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 83,760	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	27,242	12
13	Barber and Beauty Care	88,478	13
14	Non-Patient Meals	49,607	14
15	Telephone, Television and Radio	3,009	15
16	Rental of Facility Space	14,764	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	26	21
22	Laundry	9,437	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 192,563	23
	D. Non-Operating Revenue		
24	Contributions	14,065	24
25	Interest and Other Investment Income***	1,097	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 15,162	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	6,489	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,489	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,855,075	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	4,763,766	31
32	Health Care	4,677,275	32
33	General Administration	5,761,039	33
	B. Capital Expense		
34	Ownership	2,845,884	34
	C. Ancillary Expense		
35	Special Cost Centers	4,109,978	35
36	Provider Participation Fee	186,463	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,344,405	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,489,330)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,489,330)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,145,871	44
45	Private Pay - Net Inpatient Revenue	3,448,979	45
46	Medicare - Net Inpatient Revenue	6,663,454	46
47	Other-(specify) <u>Insurance - Net Patient Revenue</u>	1,016,893	47
48	Other-(specify) <u>Private Pay - Assisted and Independent Living</u>	8,281,904	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 20,557,101	49

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 19 Supplemental Schedule

Description		Amount		Total
Transportation Revenue		2,253		2,253
Activity Revenue		1,901		1,901
Rebates and Refunds		1,530		1,530
Miscellaneous Revenue		805		805
				-
				-
				-
				-
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Facility Name & ID Number The Village at Victory Lakes# 0048256

Report Period Beginning:

07/01/15

Ending:

06/30/16

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	1,141	1,334	\$ 67,637	\$ 50.70	1
2	Assistant Director of Nursing	729	871	42,055	48.28	2
3	Registered Nurses	28,354	30,924	1,000,337	32.35	3
4	Licensed Practical Nurses	21,697	23,801	654,099	27.48	4
5	CNAs & Orderlies	67,361	73,732	1,027,401	13.93	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,977	4,344	58,874	13.55	8
9	Activity Director	1,927	2,096	48,366	23.08	9
10	Activity Assistants	6,283	6,732	79,738	11.84	10
11	Social Service Workers	7,930	8,651	204,712	23.66	11
12	Dietician					12
13	Food Service Supervisor	6,017	6,746	130,061	19.28	13
14	Head Cook	9,202	10,329	157,355	15.23	14
15	Cook Helpers/Assistants	52,513	58,620	628,179	10.72	15
16	Dishwashers					16
17	Maintenance Workers	21,105	23,949	566,273	23.64	17
18	Housekeepers	27,951	31,174	391,054	12.54	18
19	Laundry	6,855	7,697	76,682	9.96	19
20	Administrator	2,025	2,346	133,671	56.98	20
21	Assistant Administrator					21
22	Other Administrative	1,923	2,057	171,351	83.30	22
23	Office Manager					23
24	Clerical	11,813	13,522	344,113	25.45	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	1,926	2,179	66,772	30.64	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	106,204	120,270	2,594,328	21.57	33
34	TOTAL (lines 1 - 33)	386,933	431,374	\$ 8,443,058 *	\$ 19.57	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director		38,000	09 - 03	36
37	Medical Records Consultant				37
38	Nurse Consultant		15,995	10 - 03	38
39	Pharmacist Consultant		3,844	10 - 03	39
40	Physical Therapy Consultant		625	10a - 03	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		1,040	11 - 03	44
45	Social Service Consultant		2,080	12 - 03	45
46	Other(specify)				46
47	<u>See Supplemental Schedule</u>		456,890		47
48					48
49	TOTAL (lines 35 - 48)		\$ 518,474		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 9,506	10 - 03	50
51	Licensed Practical Nurses		4,155	10 - 03	51
52	Certified Nurse Assistants/Aides		6,577	10 - 03	52
53	TOTAL (lines 50 - 52)		\$ 20,238		53

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

The Village at Victory Lakes
Medicaid Cost Report
07/01/15 - 06/30/16

Page 20 Supplemental Schedule

Description	CC Reference	Hours Worked	Hours Paid	Salary	Average Rate	Hours Paid	Contracted Cost
Nursing Home Employees							
Nurse Liason	10	1,582	1,699	66,862	39.35		
MDS Nurse	10	5,737	6,562	249,336	38.00		
Resident Care Manager	10	5,443	5,953	238,079	39.99		
Staffing Coorinator	10	2,240	2,466	38,157	15.47		
Unit Secretary	10	6,320	6,911	97,188	14.06		
Wound Care Nurse	10	2,231	2,340	90,808	38.81		
Nurse Education Coordinator	10	1,315	1,660	57,845	34.85		
Other Nurse Administration	10	6,712	7,205	107,033	14.86		
Transportation Attendant	14	2,894	3,297	50,988	15.46		
Beautician	40	3,860	4,609	72,705	15.77		
Snack Shop	41	1,470	1,660	16,293	9.82		
Assisted Living	43	53,153	61,311	1,129,550	18.42		
Independent Living	43	7,405	8,095	121,829	15.05		
Marketing / Director of Mission Int.	43	5,842	6,502	257,655	39.63		
Total		106,204	120,270	2,594,328	21.57		

Contracted Services							
Dietary Management	01						51,201
Dietary Contracted Services	01						333,103
Senior Fit	10A						64,046
Priest	12						8,540
Total						-	456,890

XIX. SUPPORT SCHEDULES								
A. Administrative Salaries		Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount		Description	Amount
Calvin Isaacson	Executive Dir.	0	\$ 171,351	Workers' Compensation Insurance	\$ 403,850		IDPH License Fee	\$
Jeane Heid-Grubman	Administrator	0	49,382	Unemployment Compensation Insurance	28,049		Advertising: Employee Recruitment	33,508
Judy Pitzele	Administrator	0	84,289	FICA Taxes	620,244		Health Care Worker Background Check	18,748
				Employee Health Insurance	771,738		(Indicate # of checks performed)	
				Employee Meals			Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	40,535
				Dental Insurance	62,476		Licenses	13,166
				Vision Insurance	7,749			
				Disability Insurance	17,853			
				Life Insurance	6,257		Allocation - IL / AL	(42,687)
				Retirement Benefits	130,051		Less: Public Relations Expense	()
				PTO Benefit Adjustment	161,313		Non-allowable advertising	()
				Other Employee Benefits	67,564		Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 305,022	TOTAL (agree to Schedule V, line 22, col.8)		\$ 2,277,144	TOTAL (agree to Sch. V, line 20, col. 8)	
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Franciscan Sisters of Chicago Service Corp			\$ 1,442,904				Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,442,904				In-State Travel	
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount					
Plante Moran, PLLC	Accounting		\$ 18,100				Seminar Expense	3,085
Probusiness	Payroll Processing		29,839				Allocation - IL / AL	(2,062)
Ability Network, Inc.	Financial Consultant		5,894					
FMLASource	HR Consultnat		651					
AV Powell & Associates	Actuarial Consultant		5,750					
GottaGettaCoach!, Inc.	Leadership Coaching		4,897					
Non-Allowable	Collections / Legal		19,794					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 84,925	TOTAL		\$	Entertainment Expense	()
(For legal fee disclosure, see page 39 of instructions)							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 1,023

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

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?
If YES, give association name and amount.

LeadingAge \$19,422
- (3) Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

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

No
N/A
- (5) Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
5 - 10 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$46,906
Line10 - 02
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8) Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
N/A
- (9) Are you presently operating under a sublease agreement?

YESXNO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES
NOX
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.
This amount is to be recorded on line 42 of Schedule V.

\$186,463
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No
- (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?
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.

Yes - See Pg. 11
- (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?

\$0
Yes
Indicate the amount. \$49,607
- (16) Travel and Transportation

a. Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b. Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

Ln 14

d. Have vehicle usage logs been maintained?

Yes

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

Yes

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

Yes

g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
N/A
- (17) Has an audit been performed by an independent certified public accounting firm?
Firm Name:

Yes
Plante & Moran, PLLC - Consolidated Statement
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes - Alloc. Basis
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility?
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees

Yes

SEE ACCOUNTANTS' PREPARATION REPORT