



Facility Name & ID Number Villa at Palos Heights

# 0051417 Report Period Beginning: 01/01/20 Ending: 12/31/20

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	111	Skilled (SNF)	111	40,626	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	111	TOTALS	111	40,626	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	13,238	3,457	13,383	30,078	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,238	3,457	13,383	30,078	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.04%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 12/1/2010

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 12/1/2010 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 111 and days of care provided 7,518

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

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

Facility Name & ID Number Villa at Palos Heights # 0051417 Report Period Beginning: 01/01/20 Ending: 12/31/20

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	374,774	46,335	18,652	439,761		439,761		439,761		1
2	Food Purchase		174,436		174,436	(29,463)	144,973	188	145,161		2
3	Housekeeping		16,456	194,906	211,362		211,362	(33,511)	177,851		3
4	Laundry			129,702	129,702		129,702	(22,300)	107,402		4
5	Heat and Other Utilities			177,914	177,914		177,914	(14,426)	163,488		5
6	Maintenance	45,683	40	118,546	164,269		164,269	9,862	174,131		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	420,457	237,267	639,720	1,297,444	(29,463)	1,267,981	(60,187)	1,207,794		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			51,815	51,815		51,815		51,815		9
10	Nursing and Medical Records	3,340,982	216,509	13,762	3,571,253		3,571,253	8,079	3,579,332		10
10a	Therapy		2,226	930	3,156		3,156		3,156		10a
11	Activities	77,756	7,565		85,321		85,321		85,321		11
12	Social Services	185,547	99		185,646		185,646		185,646		12
13	CNA Training										13
14	Program Transportation			679	679		679		679		14
15	Other (specify):*							1,060	1,060		15
16	<b>TOTAL Health Care and Programs</b>	3,604,285	226,399	67,186	3,897,870		3,897,870	9,139	3,907,009		16
	<b>C. General Administration</b>										
17	Administrative	157,572			157,572		157,572		157,572		17
18	Directors Fees										18
19	Professional Services			639,486	639,486	(15,630)	623,856	(546,404)	77,452		19
20	Dues, Fees, Subscriptions & Promotions			67,001	67,001		67,001	(15,942)	51,059		20
21	Clerical & General Office Expenses	246,061	1,204	570,962	818,227		818,227	(146,051)	672,176		21
22	Employee Benefits & Payroll Taxes			853,664	853,664	29,463	883,127	(1,833)	881,294		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,171	2,171		2,171	245	2,416		24
25	Other Admin. Staff Transportation			17,165	17,165		17,165	2,848	20,013		25
26	Insurance-Prop.Liab.Malpractice			169,369	169,369		169,369	1,286	170,655		26
27	Other (specify):*							29,950	29,950		27
28	<b>TOTAL General Administration</b>	403,633	1,204	2,319,818	2,724,655	13,833	2,738,488	(675,901)	2,062,587		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,428,375	464,870	3,026,724	7,919,969	(15,630)	7,904,339	(726,948)	7,177,391		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			175,446	175,446		175,446	169,411	344,857		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			14,990	14,990		14,990	6,043	21,033		32
33	Real Estate Taxes			483,400	483,400	15,630	499,030	(16,707)	482,323		33
34	Rent-Facility & Grounds			979,682	979,682		979,682	444,963	1,424,645		34
35	Rent-Equipment & Vehicles			13,842	13,842		13,842	408	14,250		35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			1,667,360	1,667,360	15,630	1,682,990	604,117	2,287,107		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		370,272	817,232	1,187,504		1,187,504		1,187,504		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			197,880	197,880		197,880		197,880		42
43	Other (specify):*		2,810	17,173	19,983		19,983	(19,983)	(0)		43
44	<b>TOTAL Special Cost Centers</b>		373,082	1,032,285	1,405,367		1,405,367	(19,983)	1,385,384		44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	4,428,375	837,952	5,726,369	10,992,696		10,992,696	(142,814)	10,849,882		45

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(17,045)	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	157,152	30		9
10	Interest and Other Investment Income	(3,841)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(200)	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	(2,582)	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	(317,766)	21		24
25	Fund Raising, Advertising and Promotional	(4,648)	20		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	(171,167)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (360,097)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	217,282		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 217,282		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (142,815)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

**C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)**

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

Villa at Palos Heights

ID# 0051417

Report Period Beginning: 01/01/20

Ending: 12/31/20

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Sequestration Expense	\$ (37,321)	21	1
2	Prior Year Employee Benefits	(1,833)	22	2
3	Prior Year Seminar	(84)	24	3
4	Subpoena Income	(20)	21	4
5	Medical Records Income	(1,007)	10	5
6	Non-Allowable Auto Lease	(177)	35	6
7	VA - Pharmacy	(53)	10	7
8	Marketing Supplies	(2,810)	43	8
9	Locater/Promo/Gifts	(2,489)	43	9
10	Promo,Art/Design/Print	(821)	43	10
11	Marketing/Entertainment	(3,658)	43	11
12	Resident Retention	(3,165)	43	12
13	Bank Fees	(15,648)	21	13
14	Donations	(2,059)	20	14
15	Building Co. - Accounting Fees	(2,394)	19	15
16	Building Co. - Legal/Collection Fees	(947)	19	16
17	Building Co. - Professional Fees	(2,750)	19	17
18	Buidling Co. - Bank Fees	(559)	21	18
19	Building Co. - Licensing & Permiting	(348)	20	19
20	Building Co. - Miscellaneous Expense	(228)	21	20
21	Additional R&M	18,174	06	21
22	Capitalized R&M	(11,220)	06	22
23	PAC Dues	(10,757)	20	23
24	Non-Allowable Expense	(661)	43	24
25	Business Development	(4,184)	43	25
26	Marketing Expense	(2,195)	43	26
27	Collections	(44,411)	21	27
28	Real Estate Taxes - non facility	(22,339)	33	28
29	Non-Allowable Legal	(15,204)	19	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	<b>Total</b>	(171,167)		49



STATE OF ILLINOIS

Summary A

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**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													1
2	Food Purchase	(200)		388									188	2
3	Housekeeping					(33,511)							(33,511)	3
4	Laundry					(22,300)							(22,300)	4
5	Heat and Other Utilities	(17,045)		2,619									(14,426)	5
6	Maintenance	6,954		2,908									9,862	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(10,291)</b>		<b>5,915</b>		<b>(55,811)</b>							<b>(60,187)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records	(1,060)		9,139									8,079	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			1,060									1,060	15
16	<b>TOTAL Health Care and Programs</b>	<b>(1,060)</b>		<b>10,199</b>									<b>9,139</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative													17
18	Directors Fees													18
19	Professional Services	(21,294)	6,091	(531,311)	111								(546,404)	19
20	Fees, Subscriptions & Promotions	(17,812)	348	1,520	2								(15,942)	20
21	Clerical & General Office Expenses	(418,534)	787	271,696									(146,051)	21
22	Employee Benefits & Payroll Taxes	(1,833)											(1,833)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(84)		330									245	24
25	Other Admin. Staff Transportation			2,848									2,848	25
26	Insurance-Prop.Liab.Malpractice			1,067	219								1,286	26
27	Other (specify):*			29,950									29,950	27
28	<b>TOTAL General Administration</b>	<b>(459,558)</b>	<b>7,225</b>	<b>(223,901)</b>	<b>332</b>								<b>(675,901)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(470,908)</b>	<b>7,225</b>	<b>(207,787)</b>	<b>332</b>	<b>(55,811)</b>							<b>(726,948)</b>	<b>29</b>



STATE OF ILLINOIS

Summary B

Facility Name & ID Number Villa at Palos Heights # 0051417 Report Period Beginning: 01/01/20 Ending: 12/31/20

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 TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	157,152		6,632	5,627								169,411	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(3,841)	5,153	343	4,388								6,043	32
33	Real Estate Taxes	(22,339)			5,632								(16,707)	33
34	Rent-Facility & Grounds		444,963	16,964	(16,964)								444,963	34
35	Rent-Equipment & Vehicles	(177)		585									408	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	<b>130,795</b>	<b>450,116</b>	<b>24,523</b>	<b>(1,317)</b>								<b>604,117</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(19,983)											(19,983)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(19,983)</b>											<b>(19,983)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(360,097)</b>	<b>457,341</b>	<b>(183,263)</b>	<b>(985)</b>	<b>(55,811)</b>							<b>(142,814)</b>	<b>45</b>

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rent Income	\$ 979,682	Park Villa Realty		\$	(979,682)	1
2	V	19 Accounting Fees		Park Villa Realty		2,394	2,394	2
3	V	19 Legal/Collection Fees		Park Villa Realty		947	947	3
4	V	21 Bank Fees		Park Villa Realty		559	559	4
5	V	20 Licensing & Permitting		Park Villa Realty		348	348	5
6	V	32 Interest		Park Villa Realty		5,153	5,153	6
7	V	19 Professional Fees		Park Villa Realty		2,750	2,750	7
8	V	21 Miscellaneous Expense		Park Villa Realty		228	228	8
9	V	34 Rent Expense		Park Villa Realty		1,424,645	1,424,645	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 979,682			\$ 1,437,023	\$ * 457,341	14

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

Facility Name & ID Number

Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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	ATIED ASSOCIATES, LLC	40.00%	Brookview a Villa Center	Golden Valley, MN	PARK VILLA REALTY	LINCOLNWOOD	BUILDING CO	1
2	MARK BERGER	35.05%	New Brighton a Villa Center	New Brighton, MN	VILLA FINANCIAL SERVICES	LINCOLNWOOD	MANAGEMENT CO	2
3	CHAIM RAJCHENBACH	10.00%	Cedars at St. Louis Park, a Villa Center	St. Louis Park, MN	3701 LUNT LLC	LINCOLNWOOD	BUILDING CO	3
4	MENACHEM SHABAT	10.00%	Park Health a Villa Center	St. Louis Park, MN	LIFELINE AMBULANCE LLC	CHICAGO	AMBULANCE	4
5	TODD STERN	4.95%	Richfield a Villa Center	Richfield, MN	REMED SERVICES LLC	LINCOLNWOOD	DME SALES	5
6			Robbinsdale a Villa Center	Robbinsdale, MN	INTEGRA HC EQUIP	ELMHURST	DME	6
7			Rose of Sharon a Villa Center	Roseville, MN	INTEGRA RESP SERV	ELMHURST	RESPIRATORY SUPP.	7
8			Galtier a Villa Center	Saint Pual, MN	YONA SOLUTIONS	SKOKIE	LAUNDRY	8
9			The Villa at Osseo	Osseo, MN	CONCERTO DIALYSIS, LLC	LINCOLNWOOD	DIALYSIS	9
10			The Villa at Parkridge	Ypsilanti, MI	CONCERTO DIALYSIS, LLC	LINCOLNWOOD	DIALYSIS	10
11			The Villa at Rose City	Rose City, MI				11
12			The Villa at Silverbell Estates	Orion, MI				12
13			The Villa at South Holland	South Holland, IL				13
14			The Villa at St. Louis Park	St. Louis Park, MN				14
15			The Villa at The Bay	Petoskey, MI				15
16			The Villa at The Park	Highland Park, MI				16
17			The Villa at Traverse Point	Traverse City, MI				17
18			The Villa at West Branch	West Branch, MI				18
19			The Villa at Windsor Park	Chicago, IL				19
20			Ambassador, a Villa Center	Detroit, MI				20
21			Father Murray, a Villa Center	Center Line, MI				21
22			Imperial, a Villa Center	Dearborn Heights, MI				22
23			Regency, a Villa Center	Taylor, MI				23
24			St. Joseph, a Villa Center	Hamtramck, MI				24
25			Westland, a Villa Center	Westland, MI				25
26			Spring Meadows, a Villa Center	Holland, OH				26
27			Harbor House of Wheeling (Shelter Care)	Wheeling, IL				27
28								28
29								29
30			(CONTINUED ON NEXT PAGE)					30

Facility Name & ID Number

Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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			Brookview a Villa Center	Golden Valley, MN				1
2			New Brighton a Villa Center	New Brighton, MN				2
3			Cedars at St. Louis Park, a Villa Center	St. Louis Park, MN				3
4			Park Health a Villa Center	St. Louis Park, MN				4
5			Richfield a Villa Center	Richfield, MN				5
6			Robbinsdale a Villa Center	Robbinsdale, MN				6
7			Rose of Sharon a Villa Center	Roseville, MN				7
8			Galtier a Villa Center	Saint Pual, MN				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)

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		\$ 388	\$ 388
16	V	5 Utilities		Villa Financial Services, LLC		2,619	2,619
17	V	6 Repairs & Maintenance		Villa Financial Services, LLC		2,908	2,908
18	V	10 Nursing		Villa Financial Services, LLC		9,139	9,139
19	V	15 Healthcare Benefits		Villa Financial Services, LLC		1,060	1,060
20	V	19 Professional Fees		Villa Financial Services, LLC		4,568	4,568
21	V	20 Fees, Subscriptions		Villa Financial Services, LLC		1,520	1,520
22	V	21 Clerical & General - Salaries		Villa Financial Services, LLC		255,239	255,239
23	V	21 Clerical & General - Other Expense		Villa Financial Services, LLC		16,457	16,457
24	V	24 Seminars & Education		Villa Financial Services, LLC		330	330
25	V	25 Admin. Staff Travel		Villa Financial Services, LLC		2,848	2,848
26	V	26 Insurance		Villa Financial Services, LLC		1,067	1,067
27	V	27 Employee Ben. - Gen. Admin.		Villa Financial Services, LLC		29,950	29,950
28	V	30 Depreciation		Villa Financial Services, LLC		6,632	6,632
29	V	32 Interest		Villa Financial Services, LLC		343	343
30	V	34 Rent		Villa Financial Services, LLC		16,964	16,964
31	V	35 Equipment Rental		Villa Financial Services, LLC		585	585
32	V						
33	V	19 Home Office	535,879	Villa Financial Services, LLC			(535,879)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 535,879			\$ 352,615	\$ * (183,263)

\* 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	19 Professional Fees		3701 Lunt, LLC		111	\$ 111
16	V	19 Real Estate Tax Protest Fees		3701 Lunt, LLC			
17	V	20 Dues & Subscriptions		3701 Lunt, LLC		2	2
18	V	26 Insurance		3701 Lunt, LLC		219	219
19	V	30 Depreciation		3701 Lunt, LLC		5,627	5,627
20	V	32 Interest Expense		3701 Lunt, LLC		4,388	4,388
21	V	33 Real Estate Taxes		3701 Lunt, LLC		5,632	5,632
22	V						
23	V						
24	V	34 Rent	16,964	3701 Lunt, LLC			(16,964)
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 16,964			\$ 15,979	\$ * (985)

\* 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	03 Housekeeping Services	\$ 194,906	Yona Solutions, LLC		\$ 161,395	\$ (33,511)
16	V	04 Laundry Services	129,702	Yona Solutions, LLC		107,402	(22,300)
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 324,608			\$ 268,797	\$ * (55,811)

\* 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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization			
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	<b>Total</b>		\$			\$	\$ *		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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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	<b>Total</b>		\$			\$	\$ *	39

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

Facility Name & ID Number Villa at Palos Heights # 0051417 Report Period Beginning: 01/01/20 Ending: 12/31/20

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											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

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 Villa Financial Services, LLC  
 Street Address 3701 West Lunt Avenue  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 440-2660  
 Fax Number ( 847) 430-3538

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	2	Food	Patient Days	35	\$ 16,679	\$	30,078	\$ 388	1
2	5	Utilities	Patient Days	35	112,553		30,078	2,619	2
3	6	Repairs & Maintenance	Patient Days	35	124,946		30,078	2,908	3
4	10	Nursing	Patient Days	35	392,704	374,881	30,078	9,139	4
5	15	Healthcare Benefits	Patient Days	35	45,545		30,078	1,060	5
6	19	Professional Fees	Patient Days	35	196,277		30,078	4,568	6
7	20	Fees, Subscriptions	Patient Days	35	65,302		30,078	1,520	7
8	21	Clerical & General - Salaries	Patient Days	35	10,967,738	10,967,738	30,078	255,239	8
9	21	Clerical & General - Other Expen	Patient Days	35	707,177		30,078	16,457	9
10	24	Seminars & Education	Patient Days	35	14,159		30,078	330	10
11	25	Admin. Staff Travel	Patient Days	35	122,371		30,078	2,848	11
12	26	Insurance	Patient Days	35	45,856		30,078	1,067	12
13	27	Employee Ben. - Gen. Admin.	Patient Days	35	1,286,948		30,078	29,950	13
14	30	Depreciation	Patient Days	35	284,969		30,078	6,632	14
15	32	Interest	Patient Days	35	14,729		30,078	343	15
16	34	Rent	Patient Days	35	728,952		30,078	16,964	16
17	35	Equipment Rental	Patient Days	35	25,133		30,078	585	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 15,152,037	\$ 11,342,619		\$ 352,615	25



Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

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 3701 Lunt, LLC  
 Street Address 3701 Lunt Ave.  
 City / State / Zip Code Lincolnwood, IL, 60712  
 Phone Number ( 847) 440-2660  
 Fax Number ( 847) 430-3538

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	19	Professional Fees	1,292,465	35	4,759		30,078	111	1
2	19	Real Estate Tax Protest Fees	1,292,465	35			30,078		2
3	20	Dues & Subscriptions	1,292,465	35	105		30,078	2	3
4	26	Insurance	1,292,465	35	9,412		30,078	219	4
5	30	Depreciation	1,292,465	35	241,775		30,078	5,627	5
6	32	Interest Expense	1,292,465	35	188,541		30,078	4,388	6
7	33	Real Estate Taxes	1,292,465	35	242,027		30,078	5,632	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				\$ 686,619	\$		\$ 15,979	25

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# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

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 Yona Solutions, LLC  
 Street Address 1541 South Waukegan Rd.  
 City / State / Zip Code Waukegan, IL 60085  
 Phone Number (224) 480-4415  
 Fax Number (224) 339-8497

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	3	Housekeeping Services	Direct		\$	\$		\$ 161,395	1
2	4	Laundry Services	Direct					107,402	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				\$	\$		\$ 268,797	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending: 12/31/20

**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	<b>TOTALS</b>				\$	\$		\$	25



Facility Name & ID Number

Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**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	Name of Lender	2		3	4	5	6		7	8	9	10						
		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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1							\$	\$			\$	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	MB Financial		X	Construction Loan				92,874				5,153	6					
7	Private Bank		X	Line of Credit								14,990	7					
8													8					
9	TOTAL Facility Related						\$	\$ 92,874			\$	20,143	9					
<b>B. Non-Facility Related*</b>																		
10	Interest Income		X									(3,841)	10					
11	Allocated from Villa Financial	X										343	11					
12	Allocated from 3701 Lunt	X										4,388	12					
13													13					
14	TOTAL Non-Facility Related						\$	\$			\$	890	14					
15	TOTALS (line 9+line14)						\$	\$ 92,874			\$	21,033	15					

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

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

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



**2019 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Villa at Palos Heights COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051417

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE (847) 282-6330 FAX #: ( )

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2019 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 2019.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>24-30-404-033-0000</u>	<u>Long Term Care Property</u>	\$ <u>461,060.74</u>	\$ <u>461,060.74</u>
2. <u>10-35-126-035-0000</u>	<u>See Attached</u>	\$ <u>212,786.94</u>	\$ <u>3,466.36</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>673,847.68</u></u>	\$ <u><u>464,527.10</u></u>

**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? X YES        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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

**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: 2019 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 2019 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2019.

Please complete the Real Estate Tax Statement below and include it in the 2020 cost report along with a copy of your 2019 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.

**2019 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Villa at Palos Heights COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051417

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE ( ) \_\_\_\_\_ FAX #: ( ) \_\_\_\_\_

**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 Applicable to Nursing Home</u>
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ _____	\$ _____

**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        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 provide copies of their original **second installment** tax bill.

Facility Name & ID Number Villa at Palos Heights

# 0051417 Report Period Beginning:

01/01/20 Ending:

12/31/20

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,446 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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column with values 1, 2, 3. Row 3 contains 'TOTALS'.

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**XI. OWNERSHIP COSTS (continued)**

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		2011		1,320,138		20	56,883	56,883	676,737	9
10	Various		2012		12,999		20	310	310	9,463	10
11	Various		2013		33,482		20	1,674	1,674	12,136	11
12	Various		2014		47,469		20	2,374	2,374	16,646	12
13	Various		2015		97,453		20	4,873	4,873	24,364	13
14	Various		2016		20,388		20	1,020	1,020	4,079	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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		4,743,132			237,157	237,157	727,334	67
68		201,033	4,223		3,646	(577)	4,749	68
69			175,446			(175,446)		69
70		\$ 6,476,094	\$ 179,669		\$ 307,937	\$ 128,267	\$ 1,475,508	70

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

Facility Name &amp; ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

## 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,476,094	\$ 179,669		\$ 307,937	\$ 128,267	\$ 1,475,508	1
2	Smoke Detector Sprinkler & Base	2017	4,582		20	229	229	916	2
3	Repair Condensing Unit	2017	2,895		20	145	145	579	3
4	Sprinkler Repair	2018	5,167		20	258	258	775	4
5	Generator Control Board	2018	2,859		20	143	143	429	5
6	Hot Water Heater Repair	2018	2,711		20	136	136	407	6
7	Rtu Replace Motor	2018	2,986		20	149	149	448	7
8	200 Wing A/C Repair	2019	5,358		20	268	268	536	8
9	Kitchen Double Doors	2019	5,108		20	255	255	510	9
10	Analog Extensions & Digital	2019	2,856		20	143	143	286	10
11	Fiber Cable Installation, New Extension & New Phone	2019	3,656		20	183	183	366	11
12	New Monument Sign	2019	11,233		20	562	562	1,124	12
13	Kitchen A/C Installation	2019	16,027		20	801	801	1,602	13
14	Hot Water Boiler Replacement	2019	16,950		20	848	848	1,696	14
15	New Exhaust Fans	2019	5,153		20	258	258	516	15
16	Replaced Door Maglock In Dining Room	2019	2,530		20	126	126	252	16
17	Fire Sprinkler System Repair-Dry Valve, Butterfly Tamper	2019	5,443		20	272	272	544	17
18	Dvr Cameras	2019	5,433		20	272	272	544	18
19	A/C - Heat Repairs	2019	3,852		20	193	193	386	19
20	Temperature Kiosk	2020	3,000		20	150	150	150	20
21	Fire Sprinkler System Repair - Replace Electronic Accelerator	2020	4,562		20	228	228	228	21
22	Installed Light Fixtures For Walkway In Front Of Building	2020	4,569		20	228	228	228	22
23	Install Circuit Outlet, Relocate 4 Circuits From Electrical Rm To	2020	5,857		20	293	293	293	23
24	Sealcoat Parking Lots	2020	7,075		20	354	354	354	24
25	Roof Top Unit Hvac Repairs	2020	2,804		20	140	140	140	25
26	Installation Of Lighting Fixtures	2020	4,975		20	249	249	249	26
27	Fire Sprinkler Repair	2020	3,441		20	172	172	172	27
28	200 Hall Remodel - 18 Patient Rms - Flooring,Painting,Lighting	2020	110,799		20	5,540	5,540	5,540	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	34

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



Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	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)	\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	34

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	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		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	34

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	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		\$ 6,727,975	\$ 179,669		\$ 320,532	\$ 140,862	\$ 1,494,778	34

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**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	<b>Building Company</b>		\$	\$		\$	\$	\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8	<b>Leasehold Improvements:</b>								8
9	Replace Dry Pendant Sprinkler Heads, Misc Pipe & Fitting	2012	38,000		20	1,900	1,900	17,100	9
10	Install Drywall & Plastering Above Suspended Ceiling	2012	7,200		20	360	360	3,240	10
11	Landscaping	2012	7,671		20	384	384	3,455	11
12	New Bed Addition - Millwork, Roofing,HVAC,Paint,Electric,Fram	2018	4,575,261		20	228,763	228,763	686,289	12
13	Architect Fees	2018	115,000		20	5,750	5,750	17,250	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 4,743,132	\$		\$ 237,157	\$ 237,157	\$ 727,334	34

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 4,743,132	\$		\$ 237,157	\$ 237,157	\$ 727,334	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		\$ 4,743,132	\$		\$ 237,157	\$ 237,157	\$ 727,334	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	Related Party		\$	\$		\$	\$	\$	1
2	Buildings:								2
3	Allocated from 3701 Lunt, LLC	2019	58,849	1,509	20	1,681	172	2,522	3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Villa Financial Services, LLC	2015	370	74	20	19	(56)	98	9
10	Allocated from Villa Financial Services, LLC	2017	81	16	20	4	(12)	16	10
11	Allocated from Villa Financial Services, LLC	2018	1,029	206	20	51	(154)	109	11
12	Allocated from Villa Financial Services, LLC	2019	3,515	703	20	176	(527)	289	12
13									13
14	Allocated from 3701 Lunt, LLC	2020	137,189	1,715	20	1,715		1,715	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)		\$ 201,033	\$ 4,223		\$ 3,646	\$ (577)	\$ 4,749	34

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

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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		\$ 201,033	\$ 4,223		\$ 3,646	\$ (577)	\$ 4,749	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)	\$ 201,033	\$ 4,223		\$ 3,646	\$ (577)	\$ 4,749	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	\$ 209,015	\$ 5,216	\$ 19,705	\$ 14,489	10	\$ 85,934	71
72	Current Year Purchases	82,244	2,819	4,620	1,801	10	4,620	72
73	Fully Depreciated Assets	139,472				10	139,472	73
74								74
75	TOTALS	\$ 430,731	\$ 8,035	\$ 24,325	\$ 16,290		\$ 230,027	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,158,706	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 187,705	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 344,857	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 157,152	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,724,805	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		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	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.



**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Ridgeland Property, LLC

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:		<u>111</u>		\$ <u>1,424,645</u>			3
4	Additions							4
5								5
6								6
7	TOTAL		111		\$ 1,424,645			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2021</u>	\$ _____
13.	<u>/2022</u>	\$ _____
14.	<u>/2023</u>	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized \_\_\_\_\_  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 13,940 Description: See Attached

(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	<u>Facility</u>	<u>Ford</u>	\$ _____	\$ <u>310</u>	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ 310	21

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

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

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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.)

	Service	1 Schedule V Line & Column Reference	2		3		4		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff		Outside Practitioner (other than consultant)							
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$	345,071	\$		\$	345,071	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				112,948				112,948	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39 - 03	hrs				355,291				355,291	4
5	Physician Care	39 - 03	visits				3,922				3,922	5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39 - 02	# of prescripts					253,806			253,806	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): _____											12
13	Other (specify): <u>See Attached</u>							116,466			116,466	13
14	TOTAL			\$		\$	817,232	\$	370,272	\$	1,187,504	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.

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning: 01/01/20

Ending: 12/31/20

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of 12/31/20

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,500	\$ 134,599	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	968,823	968,823	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	224,970	224,970	6
7	Other Prepaid Expenses	39,291	40,891	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	1,155	607,155	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,235,739	\$ 1,976,438	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,554,619	1,554,619	15
16	Equipment, at Historical Cost	1,433,923	1,433,923	16
17	Accumulated Depreciation (book methods)	(2,469,480)	(2,469,480)	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):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 519,062	\$ 519,062	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,754,801	\$ 2,495,500	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,065,175	\$ 2,065,175	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		92,874	29
30	Accrued Salaries Payable	260,133	260,133	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached</u>		364	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,325,308	\$ 2,418,546	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>See Attached</u>	1,565,583	1,917,323	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,565,583	\$ 1,917,323	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,890,891	\$ 4,335,869	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,136,090)	\$ (1,840,369)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,754,801	\$ 2,495,500	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,782,212)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Equity Restatement</b>	<b>161,459</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(1,620,753)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(350,337)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(165,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(515,337)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(2,136,090)</b>	<b>24</b> *

\* 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**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 8,494,540	1
2	Discounts and Allowances for all Levels	1,333,786	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,828,326	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	779,465	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 779,465	8
<b>C. Other Operating Revenue</b>			
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	26,648	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,024	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 29,672	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,841	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,841	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Attached</u>	1,055	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,055	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,642,359	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,297,444	31
32	Health Care	3,897,870	32
33	General Administration	2,724,655	33
<b>B. Capital Expense</b>			
34	Ownership	1,667,360	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,207,487	35
36	Provider Participation Fee	197,880	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,992,696	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(350,337)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (350,337)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,731,285	44
45	Private Pay - Net Inpatient Revenue	668,778	45
46	Medicare - Net Inpatient Revenue	4,596,942	46
47	Other-(specify) <u>Hospice</u>	989,120	47
48	Other-(specify) <u>Managed Care</u>	842,201	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 9,828,326	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.

Facility Name & ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

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	1,858	1,998	\$ 112,666	\$ 56.39	1
2	Assistant Director of Nursing					2
3	Registered Nurses	24,029	25,837	1,001,796	38.77	3
4	Licensed Practical Nurses	29,065	31,253	1,078,388	34.51	4
5	CNAs & Orderlies	60,256	64,792	1,110,731	17.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,936	2,081	34,483	16.57	9
10	Activity Assistants	2,571	2,764	43,273	15.66	10
11	Social Service Workers	7,907	8,503	185,547	21.82	11
12	Dietician					12
13	Food Service Supervisor	1,967	2,115	47,229	22.33	13
14	Head Cook	4,856	5,221	99,482	19.05	14
15	Cook Helpers/Assistants	12,351	13,281	228,063	17.17	15
16	Dishwashers					16
17	Maintenance Workers	1,559	1,676	45,683	27.26	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,981	2,131	157,572	73.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,938	2,084	59,027	28.32	23
24	Clerical	10,472	11,260	187,034	16.61	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	1,863	2,003	36,935	18.44	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Attached</u>	28	28	466	16.66	33
34	TOTAL (lines 1 - 33)	164,637	177,027	\$ 4,428,375 *	\$ 25.02	34

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

\*\* See instructions.

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	339	\$ 18,652	01-03	35
36	Medical Director	Monthly	51,815	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	13,762	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	16	930	10a-03	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	355	\$ 85,159		49

C. CONTRACT NURSES

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





Facility Name &amp; ID Number Villa at Palos Heights

# 0051417

Report Period Beginning:

01/01/20

Ending:

12/31/20

**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? Yes  
If YES, give association name and amount. HCCI - \$21,513
- (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. \$ 96 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. \$ 197,880  
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. \$ 29,463 Has any meal income been offset against related costs? N/A Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14  
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? N/A  
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? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees