



Facility Name & ID Number Winston Manor Cnv & Nursing

# 0035782 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

**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 180

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	180	Intermediate (ICF)	180	65,700	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	180	65,700	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	58,627	720	(170)	59,177	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	58,627	720		59,177	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.07%

D. How many bed-hold days during this year were paid by the Department?

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES  NO

I. On what date did you start providing long term care at this location?

Date started 01/01/1990

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 1989 NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 0 and days of care provided N/A

Medicare Intermediary N/A

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number Winston Manor Cnv & Nursing # 0035782 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

**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
	<b>A. General Services</b>										
1	Dietary	245,199	21,864	10,080	277,143		277,143	25,266	302,409		1
2	Food Purchase		261,180		261,180	(29,777)	231,403	(47)	231,356		2
3	Housekeeping	212,220	27,443		239,663		239,663		239,663		3
4	Laundry		9,677		9,677		9,677		9,677		4
5	Heat and Other Utilities			129,296	129,296		129,296	5,081	134,377		5
6	Maintenance	67,149	24,346		91,495		91,495	119,337	210,832		6
7	Other (specify):* <a href="#">Attached Schedule</a>			23,717	23,717		23,717	569	24,286		7
8	<b>TOTAL General Services</b>	524,568	344,510	163,093	1,032,171	(29,777)	1,002,394	150,206	1,152,600		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			3,000	3,000		3,000		3,000		9
10	Nursing and Medical Records	1,235,873	34,348	224,840	1,495,061		1,495,061		1,495,061		10
10a	Therapy			2,176	2,176		2,176		2,176		10a
11	Activities	60,323	900		61,223		61,223		61,223		11
12	Social Services	222,439		6,528	228,967		228,967		228,967		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,518,635	35,248	236,544	1,790,427		1,790,427		1,790,427		16
	<b>C. General Administration</b>										
17	Administrative			744,207	744,207		744,207	(378,108)	366,099		17
18	Directors Fees										18
19	Professional Services			52,070	52,070		52,070	235	52,305		19
20	Dues, Fees, Subscriptions & Promotions			7,713	7,713		7,713	2,389	10,102		20
21	Clerical & General Office Expenses	67,740		62,130	129,870		129,870	97,632	227,502		21
22	Employee Benefits & Payroll Taxes			431,588	431,588	29,777	461,365	64,033	525,398		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,770	1,770		1,770		1,770		24
25	Other Admin. Staff Transportation			12,679	12,679		12,679	(1,545)	11,134		25
26	Insurance-Prop.Liab.Malpractice			76,621	76,621		76,621	1,757	78,378		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	67,740		1,388,778	1,456,518	29,777	1,486,295	(213,607)	1,272,688		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,110,943	379,758	1,788,415	4,279,116		4,279,116	(63,401)	4,215,715		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.

Facility Name &amp; ID Number

Winston Manor Cnv &amp; Nursing

#0035782

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			116,604	116,604		116,604	254,922	371,526			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			47	47		47	(3)	44			32
33	Real Estate Taxes							232,204	232,204			33
34	Rent-Facility & Grounds			498,238	498,238		498,238	(498,238)				34
35	Rent-Equipment & Vehicles			31,339	31,339		31,339	72	31,411			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			646,228	646,228		646,228	(11,043)	635,185			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		276		276		276		276			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			457,750	457,750		457,750		457,750			42
43	Other (specify):*							21,323	21,323			43
44	<b>TOTAL Special Cost Centers</b>		276	457,750	458,026		458,026	21,323	479,349			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,110,943	380,034	2,892,393	5,383,370		5,383,370	(53,121)	5,330,249			45

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



Winston Manor Cnv & Nursing

ID# 0035782

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Franchise Tax	\$ (100)	21	1
2	Trust Fees	(175)	21	2
3	Sales Taxes (Managemetn Company)	(1,580)	2	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				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>	(1,855)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Winston Manor Cnv & Nursing# 0035782

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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	0	0	25,266	0	0	0	0	0	0	0	0	25,266	1
2	Food Purchase	(1,627)	0	1,580	0	0	0	0	0	0	0	0	(47)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	5,081	0	0	0	0	0	0	0	0	0	5,081	5
6	Maintenance	0	711	118,626	0	0	0	0	0	0	0	0	119,337	6
7	Other (specify):*	0	569	0	0	0	0	0	0	0	0	0	569	7
8	<b>TOTAL General Services</b>	<b>(1,627)</b>	<b>6,361</b>	<b>145,472</b>	<b>0</b>	<b>150,206</b>	<b>8</b>							
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(378,108)	0	0	0	0	0	0	0	0	(378,108)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	235	0	0	0	0	0	0	0	0	235	19
20	Fees, Subscriptions & Promotions	0	2,258	131	0	0	0	0	0	0	0	0	2,389	20
21	Clerical & General Office Expenses	(41,208)	3,671	135,169	0	0	0	0	0	0	0	0	97,632	21
22	Employee Benefits & Payroll Taxes	0	63,608	425	0	0	0	0	0	0	0	0	64,033	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(2,106)	521	40	0	0	0	0	0	0	0	0	(1,545)	25
26	Insurance-Prop.Liab.Malpractice	0	1,757	0	0	0	0	0	0	0	0	0	1,757	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(43,314)</b>	<b>71,815</b>	<b>(242,108)</b>	<b>0</b>	<b>(213,607)</b>	<b>28</b>							
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(44,941)</b>	<b>78,176</b>	<b>(96,636)</b>	<b>0</b>	<b>(63,401)</b>	<b>29</b>							

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Winston Manor Cnv & Nursing# 0035782

Report Period Beginning:

01/01/2014 Ending:12/31/2014

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	242,927	11,995	0	0	0	0	0	0	0	254,922	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	(3)	0	0	0	0	0	0	0	0	(3)	32
33	Real Estate Taxes	0	0	221,238	10,966	0	0	0	0	0	0	0	232,204	33
34	Rent-Facility & Grounds	0	17,308	(515,546)	0	0	0	0	0	0	0	0	(498,238)	34
35	Rent-Equipment & Vehicles	0	72	0	0	0	0	0	0	0	0	0	72	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	0	17,380	(51,384)	22,961	0	0	0	0	0	0	0	(11,043)	37
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	21,323	0	0	0	0	0	0	0	0	21,323	43
44	<b>TOTAL Special Cost Centers</b>	0	0	21,323	0	0	0	0	0	0	0	0	21,323	44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	(44,941)	95,556	(126,697)	22,961	0	0	0	0	0	0	0	(53,121)	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
Marvin Mermelstein	75.70	Balmoral Home, Inc.	Chicago	Nivram Mngt, Inc.	Lincolnwood	Management
Joseph Mermelstein	24.30	Chicago Ridge Nursing Center	Chicago Ridge	Pierce Bldg Partner	Lincolnwood	Lessor

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	25 Auto Expense	\$	Nivram Management, Inc.	100.00%	\$ 521	\$	521	1
2	V	6 Repairs & Maintenance		Nivram Management, Inc.	100.00%	711		711	2
3	V	5 Utilities		Nivram Management, Inc.	100.00%	5,081		5,081	3
4	V	21 Office Expense		Nivram Management, Inc.	100.00%	3,635		3,635	4
5	V	20 Dues & Subscriptions		Nivram Management, Inc.	100.00%	2,200		2,200	5
6	V	21 Taxes - Other		Nivram Management, Inc.	100.00%	36		36	6
7	V	22 Payroll Taxes		Nivram Management, Inc.	100.00%	49,272		49,272	7
8	V	34 Rent Expense		Nivram Management, Inc.	100.00%	17,308		17,308	8
9	V	26 Insurance Expense		Nivram Management, Inc.	100.00%	1,757		1,757	9
10	V	20 Advertising		Nivram Management, Inc.	100.00%	58		58	10
11	V	22 Health Insurance		Nivram Management, Inc.	100.00%	14,336		14,336	11
12	V	7 Scavenger		Nivram Management, Inc.	100.00%	569		569	12
13	V	35 Rental Equipment		Nivram Management, Inc.	100.00%	72		72	13
14	Total		\$			\$ 95,556	\$ *	95,556	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	21 Postage	\$	Nivram Management, Inc.	100.00%	\$ 685	\$	685	15
16	V	19 Professional Fees		Nivram Management, Inc.	100.00%	235		235	16
17	V	20 Licenses & Permits		Nivram Management, Inc.	100.00%	131		131	17
18	V	25 Travel Expense		Nivram Management, Inc.	100.00%	40		40	18
19	V	30 Depreciation		Nivram Management, Inc.	100.00%	1,161		1,161	19
20	V	21 Data Processing		Nivram Management, Inc.	100.00%	1,167		1,167	20
21	V	2 Sales Tax Expense		Nivram Management, Inc.	100.00%	1,580		1,580	21
22	V	22 Employee Welfare		Nivram Management, Inc.	100.00%	425		425	22
23	V	21 Telephone		Nivram Management, Inc.	100.00%	2,405		2,405	23
24	V	17 Management Fees	744,207	Nivram Management, Inc.	100.00%			(744,207)	24
25	V	6 Plant Supervisor Salary		Nivram Management, Inc.	100.00%	118,626		118,626	25
26	V	17 Asst. Supervisor Salary		Nivram Management, Inc.	100.00%	177,939		177,939	26
27	V	21 Office Manager Salary		Nivram Management, Inc.	100.00%	40,825		40,825	27
28	V	1 Food Service Supervisor Salary		Nivram Management, Inc.	100.00%	25,266		25,266	28
29	V	17 Administrative Salaries		Nivram Management, Inc.	100.00%	104,968		104,968	29
30	V	17 Administrator Salary		Nivram Management, Inc.	100.00%	83,192		83,192	30
31	V	21 Clerical Salaries		Nivram Management, Inc.	100.00%	90,006		90,006	31
32	V	34 Rental Income	498,238	Pierce Building Partnership	100.00%			(498,238)	32
33	V	43 Loss from Investments		Pierce Building Partnership	100.00%	21,323		21,323	33
34	V	30 Depreciation		Pierce Building Partnership	100.00%	241,766		241,766	34
35	V	33 Property Taxes		Pierce Building Partnership	100.00%	221,238		221,238	35
36	V	34 Rental Income	17,308	Hamlin & Arthur Partnership	100.00%			(17,308)	36
37	V	32 Interest Income	3	Hamlin & Arthur Partnership	100.00%			(3)	37
38	V	21 Bank Fees		Hamlin & Arthur Partnership	100.00%	81		81	38
39	Total		\$ 1,259,756			\$ 1,133,059	\$ *	(126,697)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	30 Depreciation Expense	\$	Hamlin & Arthur Partnership	100.00%	\$ 11,995	\$	11,995	15
16	V	33 Real Estate Taxes		Hamlin & Arthur Partnership	100.00%	10,966		10,966	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>		\$			\$ 22,961	\$ *	22,961	39

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



Facility Name & ID Number Winston Manor Cnv & Nursing # 0035782 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

## 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	Henry Mermelstein	Administrator	Administrative	0.00	166,667	13	33.33	Salary	\$ 83,333	17-7	1
2	Louise Mermelstein	Dietary Supervisor	Support	0.00	50,533	6	31.58	Salary	25,266	1-7	2
3	Marvin Mermelstein	Plant Supervisor	Support	75.70	292,610	5	28.85	Salary	118,626	6-7	3
4	Doreen Mermelstein	Office Manager	Support	0.00	81,651	13	33.33	Salary	40,825	21-7	4
5											5
6	Marvin Mermelstein	Asst. Administrator	Administrative	See Above	438,916	8	28.85	Salary	177,939	17-7	6
7	Joseph Mermelstein	Administrative	Administrative	24.30	53,365	3	28.85	Salary	21,635	17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 467,624		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 Winston Manor Cnv & Nursing# 0035782

Report Period Beginning:

01/01/2014Ending: 2/31/2014

## 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

Nivram Management, Inc.

Street Address

6500 N. Hamlin Avenue

City / State / Zip Code

Lincolnwood, IL 60712

Phone Number

( 847) 679-7484

Fax Number

( 847) 679-7494

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	25	Auto Expense	Resident Beds	624	3	\$ 1,807	\$ 180	\$ 521	1	
2	6	Repairs & Maintenance	Resident Beds	624	3	2,463	180	710	2	
3	5	Utilities	Resident Beds	624	3	17,611	180	5,080	3	
4	21	Office Expense	Resident Beds	624	3	12,600	180	3,635	4	
5	20	Dues & Subscriptions	Resident Beds	624	3	7,626	180	2,200	5	
6	21	Taxes - Other	Resident Beds	624	3	126	180	36	6	
7	22	Payroll Taxes	Resident Beds	624	3	170,810	180	49,272	7	
8	34	Rent Expense	Resident Beds	624	3	60,000	180	17,308	8	
9	26	Insurance Expense	Resident Beds	624	3	6,092	180	1,757	9	
10	20	Advertising	Resident Beds	624	3	202	180	58	10	
11	22	Health Insurance	Resident Beds	624	3	49,699	180	14,336	11	
12	7	Scavenger	Resident Beds	624	3	1,972	180	569	12	
13	35	Rental Equipment	Resident Beds	624	3	250	180	72	13	
14	21	Postage	Resident Beds	624	3	2,373	180	685	14	
15	19	Professional Fees	Resident Beds	624	3	813	180	235	15	
16	20	Licenses & Permits	Resident Beds	624	3	455	180	131	16	
17	25	Travel Expense	Resident Beds	624	3	138	180	40	17	
18	30	Depreciation	Resident Beds	624	3	4,024	180	1,161	18	
19	21	Data Processing	Resident Beds	624	3	4,044	180	1,167	19	
20	2	Sales Tax Expense	Resident Beds	624	3	5,479	180	1,580	20	
21	22	Employee Welfare	Resident Beds	624	3	1,473	180	425	21	
22	21	Telephone	Resident Beds	624	3	8,343	180	2,407	22	
23	6	Plant Supervisor Salary	Direct Cost	1	1	118,626	118,626	1	118,626	23
24	17	Asst. Supervisor Salary	Direct Cost	1	1	177,939	177,939	1	177,939	24
25	TOTALS					\$ 654,965	\$ 296,565	\$ 399,950	25	

Facility Name & ID Number Winston Manor Cnv & Nursing

# 0035782

Report Period Beginning:

01/01/2014

Ending: 2/31/2014

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 Nivram Management, Inc.  
 Street Address 6500 N. Hamlin Avenue  
 City / State / Zip Code Lincolnwood, IL 60712  
 Phone Number ( 847) 679-7484  
 Fax Number ( 847) 679-7494

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	21	Office Manager Salary	Direct Cost	1	\$ 40,825	\$ 40,825	1	\$ 40,825	1
2	1	Food Service Supervisor Salary	Direct Cost	1	25,266	25,266	1	25,266	2
3	17	Administrative Salaries	Direct Cost	1	104,968	104,968	1	104,968	3
4	17	Administrator Salary	Direct Cost	1	83,192	83,192	1	83,192	4
5	21	Clerical Salaries	Direct Cost	1	90,006	90,006	1	90,006	5
6	21	Bank Fees	Resident Beds	624	280		180	81	6
7	30	Depreciation Expense	Resident Beds	624	41,584		180	11,995	7
8	33	Real Estate Taxes	Resident Beds	624	38,014		180	10,966	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				\$ 424,135	\$ 344,257		\$ 367,299	25

Facility Name & ID Number

Winston Manor Cnv & Nursing

# 0035782

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

**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												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>						\$	\$			\$	9						
<b>B. Non-Facility Related*</b>																		
10	<b>Credit Card</b>		X	<b>Financing</b>	n/a	n/a	n/a	n/a	n/a	n/a		47						
11	<b>Offset Interest Income</b>											(3)						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	44						
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$	44						

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																						
1. Real Estate Tax accrual used on 2013 report.			\$	221,000	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.)			\$	229,204	2																			
3. Under or (over) accrual (line 2 minus line 1).			\$	8,204	3																			
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	224,000	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	232,204	7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:	2009	190,141	8	<table border="1"> <tr> <td colspan="3" style="text-align: center;"><b>FOR BHF USE ONLY</b></td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		<b>FOR BHF USE ONLY</b>			13	FROM R. E. TAX STATEMENT FOR 2013	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
<b>FOR BHF USE ONLY</b>																								
13	FROM R. E. TAX STATEMENT FOR 2013	\$	13																					
14	PLUS APPEAL COST FROM LINE 5	\$	14																					
15	LESS REFUND FROM LINE 6	\$	15																					
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																					
	2010	198,419	9																					
	2011	230,843	10																					
	2012	250,242	11																					
	2013	262,440	12																					

**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.**

**2013 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Winston Manor Cnv & Nursing COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035782

CONTACT PERSON REGARDING THIS REPORT Sanford B. Alper

TELEPHONE (847) 580-4100 FAX #: (847) 580-4199

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>17-06-106-001-0000</u>	<u>Nursing Home</u>	\$ <u>218,238.33</u>	\$ <u>218,238.33</u>
2. <u>10-35-325-029-0000</u>	<u>Management Company</u>	\$ <u>4,151.28</u>	\$ <u>1,029.84</u>
3. <u>10-35-325-015-0000</u>	<u>Management Company</u>	\$ <u>40,050.85</u>	\$ <u>9,935.69</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>262,440.46</u></u>	\$ <u><u>229,203.86</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 a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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 Winston Manor Cnv & Nursing

# 0035782

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 59,192 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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).

N/A

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: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Nursing Home, 1989, \$105,000. Row 2: (blank). Row 3: TOTALS, \$105,000.

**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	180		1989		\$ 1,536,832	\$ 171,216	31.5	\$ 171,216		\$ 1,348,316	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Security System	1990		9,200	1,335	27.5	1,335		8,307	9
10		Interior Improvements	1990		32,039	4,648	27.5	4,648		28,609	10
11		Elevator	1990		5,300	769	27.5	769		4,710	11
12		Tiling & Lobby Office	1990		10,143	1,471	27.5	1,471		8,967	12
13		Building Improvements	1991		3,230	70	27.5	70		2,386	13
14		B	1991		4,806	105	27.5	105		3,534	14
15		Tiles	1991		11,906	2,597	27.5	2,597		10,923	15
16		Radiator Cover	1992		12,400	1,698	27.5	1,698		10,284	16
17		Electrical Work	1992		3,500	479	27.5	479		2,889	17
18		Building Improvements	1993		21,476	5,475	27.5	5,475		16,693	18
19		Building Improvements	1995		34,754	8,173	27.5	8,173		24,695	19
20		Flooring & Tile	1996		5,355	1,201	27.5	1,201		3,607	20
21		Generator	1996		35,589	7,989	27.5	7,989		24,003	21
22		Air Conditioner	1996		16,511	3,705	27.5	3,705		11,126	22
23		Alarm System	1996		3,744	840	27.5	840		2,524	23
24		Roof	1996		1,200	270	27.5	270		814	24
25		Hot Water Heater	1996		2,900	650	27.5	650		1,948	25
26		Smoke Eater	1993		4,600		10			4,600	26
27		Air Conditioner	1993		2,550		10			2,550	27
28		Carpet	1993		3,527		10			3,527	28
29		Boiler	1993		3,600		10			3,600	29
30		Air Conditioner	1994		5,122		10			5,122	30
31		Hot Water Heater	1995		4,160		10			4,160	31
32		Air Conditioner	1995		2,816		10			2,816	32
33		Glass	1995		647		10			647	33
34		Roof	1997		21,350	4,639	27.5	4,639		13,876	34
35		Phone System	1997		13,666	2,957	27.5	2,957		8,841	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 &amp; ID Number Winston Manor Cnv &amp; Nursing

# 0035782

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

**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	
37	Electrical Work	1997	\$ 49,685	\$ 10,664	27.5	\$ 10,664	\$	\$ 31,845	37
38	Central Air Conditioning	1997	35,499	7,619	27.5	7,619		22,751	38
39	New Office Construction	1997	4,442	954	27.5	954		2,848	39
40	Boiler Insulation	1997	29,412	6,313	27.5	6,313		18,850	40
41	Fire Alarm & Sprinkler	1997	2,475	531	27.5	531		1,585	41
42	Doors & Construction	1997	8,190	1,728	27.5	1,728		1,693	42
43	Plumbing - Toilets & Pipes	1997	4,719	1,000	27.5	1,000		2,981	43
44	Roof	1998	3,900	806	27.5	806		2,394	44
45	HVAC Work	1998	2,700	555	27.5	555		1,647	45
46	Door & Construction	1998	2,729	545	27.5	545		1,608	46
47	Time Clock	1998	5,245	1,064	27.5	1,064		3,155	47
48	Air Conditioner	1998	777	158	27.5	158		468	48
49	Phone System	1998	1,283	263	27.5	263		780	49
50	Door	1999	2,500	471	27.5	471		1,381	50
51	Fire Damper	1999	1,783	338	27.5	338		993	51
52	Water System	1999	6,000	1,127	27.5	1,127		3,301	52
53	Door Construction	1999	2,500	471	27.5	471		1,381	53
54	Kitchen and Tiling	1999	10,250	1,999	27.5	1,999		5,885	54
55	New Windows	2001	1,300	220	27.5	220		617	55
56	Doors & Frame	2001	2,025	343	27.5	343		978	56
57	Electric Wiring	2001	443	75	27.5	75		208	57
58	Wall Repair	2001	1,000	169	27.5	169		481	58
59	Roof Repair	2003	1,150	346	27.5	346		1,075	59
60	Brick Paver	2004	40,000	5,386	27.5	5,386		14,788	60
61	Tuckpointing	2004	23,518	3,230	27.5	3,230		8,908	61
62	Building Improvements from Building Partnership	1995	74,705	14,686	27.5	14,686		58,517	62
63	Bathroom Remodeling	2005	5,125	640	27.5	640		1,724	63
64	Pump	2005	2,600	334	27.5	334		905	64
65	Water Heater	2005	7,400	911	27.5	911		2,446	65
66	Elevator Machine Room	2006	41,767	4,654	27.5	4,654		12,151	66
67	Boiler Insulation	2006	32,500	3,679	27.5	3,679		9,650	67
68	Symmerty Construction	2006	5,500	627	27.5	627		1,649	68
69	Kitchen Fire Safety System	2006	1,600	180	27.5	180		472	69
70	TOTAL (lines 4 thru 69)		\$ 2,227,645	\$ 292,373		\$ 292,373	\$	\$ 1,784,189	70

\*\*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	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>		\$ 2,227,645	\$ 292,373		\$ 292,373	\$	\$ 1,784,189	1
2	Elevator Recall System	2006	4,500	502	27.5	502		1,311	2
3	Wireless Temperature Control	2006	3,500	393	27.5	393		1,027	3
4	Pushbutton Lock	2006	380	43	27.5	43		113	4
5	Roof	2006	7,100	791	27.5	791		2,065	5
6	Boiler	2007	26,890	2,924	27.5	2,924		7,579	6
7	Elevator Equipment	2007	8,171	867	27.5	867		2,229	7
8	Power Flame Gas Burner	2007	7,000	714	27.5	714		1,814	8
9	Fire Alarm	2012	4,300	214	27.5	214		352	9
10	Doors Project	2012	3,978	198	27.5	198		326	10
11	Elevator Improvements	2012	9,000	448	27.5	448		736	11
12	Water Heater	2013	5,100	185	27.5	185		185	12
13	Relocate Panelboard and Circuites	2014	9,500	345	27.5	345		345	13
14	A/C System	2014	7,650	278	27.5	278		278	14
15	Pipes & Wires	2014	4,800	175	27.5	175		175	15
16	Wiring Upgrade	2014	7,880	239	27.5	239		239	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>		\$ 2,337,394	\$ 300,689		\$ 300,689	\$	\$ 1,802,963	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	\$ 48,528	\$ 1,052	\$ 1,052	\$	5-7	\$ 43,426	71
72	Current Year Purchases	6,027	1,004	1,004		5	1,004	72
73	Fully Depreciated Assets	515,448					515,448	73
74	<u>Mng Company &amp; Bld Partn</u>		68,781	68,781				74
75	TOTALS	\$ 570,003	\$ 70,837	\$ 70,837	\$		\$ 559,878	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	<u>Facility</u>	<u>Ford Taurus</u>	<u>2006</u>	\$ 2,245	\$	\$	\$	5	\$ 2,245	76
77										77
78										78
79										79
80	TOTALS			\$ 2,245	\$	\$	\$		\$ 2,245	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)	\$ 3,014,642	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 371,526	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 371,526	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)	\$ 2,365,086	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: \_\_\_\_\_

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning 01/01/2014

Ending 12/31/2014

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

Fiscal Year Ending                      Annual Rent

12.	<u>                    </u>	<u>/2015</u>	\$ <u>                    </u>
13.	<u>                    </u>	<u>/2016</u>	\$ <u>                    </u>
14.	<u>                    </u>	<u>/2017</u>	\$ <u>                    </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: Annual Lease \*

**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: \$ 31,411      Description: Copier - \$1,673 ; Ice Maker - \$900 ; Copier - Mng Company - \$72

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>See Attached Schedule</u>			<u>28,766</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$	\$ <u>28,766</u>	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	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)	
<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	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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>Respiratory</u>						276		276	13
14	TOTAL			\$		\$	\$ 276		\$ 276	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.

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

As of **12/31/2014**

(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	\$ 179,835	\$ 458,203	1
2	Cash-Patient Deposits	36,480	36,480	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	750,518	750,518	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	58,825	58,825	6
7	Other Prepaid Expenses	24,580	24,580	7
8	Accounts Receivable (owners or related parties)	699	429,208	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,050,937	\$ 1,757,814	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		105,000	13
14	Buildings, at Historical Cost		1,536,832	14
15	Leasehold Improvements, at Historical Cost	698,863	773,568	15
16	Equipment, at Historical Cost	572,245	572,245	16
17	Accumulated Depreciation (book methods)	(938,479)	(2,401,203)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deposits</u>	11,500	11,500	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 344,129	\$ 597,942	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,395,066	\$ 2,355,756	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 71,849	\$ 71,849	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	36,479	36,479	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	58,498	58,498	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		224,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	19,621	19,621	35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Attached Schedule</u>	3,580,354	3,580,354	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,766,801	\$ 3,990,801	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				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,766,801	\$ 3,990,801	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,371,735)	\$ (1,635,045)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,395,066	\$ 2,355,756	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(1,434,747)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Rounding</b>	<b>(5)</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>(1,434,752)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>609,090</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>(1,546,073)</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>(936,983)</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>(2,371,735)</b>	<b>24</b> *

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Winston Manor Cnv &amp; Nursing

# 0035782

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**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	\$ 5,977,609	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,977,609	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen	1,827	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,827	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		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		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>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	7,445	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 7,445	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Vending Income</u>	1,750	28
28a	<u>Miscellaneous Income</u>	23,359	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 25,109	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,011,990	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,032,171	31
32	Health Care	1,790,427	32
33	General Administration	1,456,518	33
<b>B. Capital Expense</b>			
34	Ownership	646,228	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	276	35
36	Provider Participation Fee	457,750	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 5,383,370	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	628,620	41
42	<b>Income Taxes</b>	(19,530)	42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 609,090	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$	49

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No 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 Winston Manor Cnv & Nursing

# 0035782

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**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	1,678	1,894	\$ 70,806	\$ 37.38	1
2	Assistant Director of Nursing					2
3	Registered Nurses	20,740	21,847	553,801	25.35	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	48,998	53,420	611,266	11.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,437	1,629	19,826	12.17	9
10	Activity Assistants	4,249	4,465	40,497	9.07	10
11	Social Service Workers	13,961	14,739	222,439	15.09	11
12	Dietician					12
13	Food Service Supervisor	1,959	2,175	41,237	18.96	13
14	Head Cook					14
15	Cook Helpers/Assistants	19,368	20,822	203,962	9.80	15
16	Dishwashers					16
17	Maintenance Workers	4,188	4,579	67,149	14.66	17
18	Housekeepers	18,567	20,734	212,220	10.24	18
19	Laundry					19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	6,803	7,183	67,740	9.43	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	141,948	153,487	\$ 2,110,943 *	\$ 13.75	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	M	\$ 10,080	1-3	35
36	Medical Director	O	3,000	9-3	36
37	Medical Records Consultant	N	1,503	10-3	37
38	Nurse Consultant	T			38
39	Pharmacist Consultant	H	5,136	10-3	39
40	Physical Therapy Consultant	L	2,176	10A-3	40
41	Occupational Therapy Consultant	Y			41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	F			43
44	Activity Consultant	E			44
45	Social Service Consultant	E			45
46	Other(specify) <u>Dental</u>	S	1,765	10-3	46
47	<u>Psycho Social</u>		6,528	12-3	47
48					48
49	TOTAL (lines 35 - 48)		\$ 30,188		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$ 216,436	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 216,436		53

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
			\$	Workers' Compensation Insurance	\$ 65,617	IDPH License Fee	\$	
				Unemployment Compensation Insurance	29,093	Advertising: Employee Recruitment	1,190	
				FICA Taxes	160,690	Health Care Worker Background Check (Indicate # of checks performed <u>14</u> )	455	
				Employee Health Insurance	160,722	Patient Background Checks <u>27</u>	610	
				Employee Meals	29,777	Dues & Subscriptions	445	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	5,013	
				Union Pension	15,466	Allocation from Management Company	2,389	
				Allocation from Management Company	64,033			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$			Less: Public Relations Expense	( )	
B. Administrative - Other						Non-allowable advertising	( )	
Description			Amount			Yellow page advertising	( )	
Management Fees			\$ 744,207			TOTAL (agree to Sch. V, line 20, col. 8)	\$ 10,102	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 525,398			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 744,207	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount			\$	Out-of-State Travel	\$
Attached Schedule			\$ 52,070				In-State Travel	
							Seminar Expense	1,770
							Entertainment Expense	( )
							TOTAL (agree to Sch. V, line 24, col. 8)	\$ 1,770
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 52,070	TOTAL		\$		

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name & ID Number Winston Manor Cnv & Nursing# 0035782Report Period Beginning: 01/01/2014Ending: 12/31/2014**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? No  
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line N/A
- (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. \$ 457,750  
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? Yes If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 29,777 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? 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? 0  
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? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A  
Attach invoices and a summary of services for all architect and appraisal fees