

Facility Name & ID Number NILES NRSG & REHAB CENTER

0050088 Report Period Beginning: 01/01/15 Ending: 12/31/15

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>304</u>	Skilled (SNF)	<u>304</u>	<u>110,960</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>304</u>	TOTALS	<u>304</u>	<u>110,960</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>91,778</u>	<u>1,864</u>	<u>8,710</u>	<u>102,352</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>91,778</u>	<u>1,864</u>	<u>8,710</u>	<u>102,352</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.24%

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)

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 06/20/08

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

YES Date 06/20/08 NO

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

YES NO If YES, enter number of beds certified 304 and days of care provided 8,705

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	613,844		72,859	686,703		686,703	(1,546)	685,157		1
2	Food Purchase		707,180		707,180		707,180		707,180		2
3	Housekeeping	482,643	64,419		547,062		547,062		547,062		3
4	Laundry	87,970	41,163		129,133		129,133		129,133		4
5	Heat and Other Utilities			393,796	393,796		393,796	2,663	396,459		5
6	Maintenance	103,061	45,039	103,057	251,157		251,157	1,832	252,989		6
7	Other (specify):*										7
8	TOTAL General Services	1,287,518	857,801	569,712	2,715,031		2,715,031	2,949	2,717,980		8
	B. Health Care and Programs										
9	Medical Director			23,800	23,800		23,800		23,800		9
10	Nursing and Medical Records	5,655,462	455,561	13,674	6,124,697		6,124,697	41,358	6,166,055		10
10a	Therapy			1,547,366	1,547,366		1,547,366		1,547,366		10a
11	Activities	363,844	62,614		426,458		426,458		426,458		11
12	Social Services	211,601		12,032	223,633		223,633		223,633		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* RX Consultant			27,891	27,891		27,891		27,891		15
16	TOTAL Health Care and Programs	6,230,907	518,175	1,624,763	8,373,845		8,373,845	41,358	8,415,203		16
	C. General Administration										
17	Administrative	164,160			164,160		164,160		164,160		17
18	Directors Fees										18
19	Professional Services			448,343	448,343		448,343	(351,720)	96,623		19
20	Dues, Fees, Subscriptions & Promotions			5,973	5,973		5,973		5,973		20
21	Clerical & General Office Expenses	330,635	108,237	127,329	566,201		566,201	52,646	618,847		21
22	Employee Benefits & Payroll Taxes			1,713,125	1,713,125		1,713,125	36,787	1,749,912		22
23	Inservice Training & Education										23
24	Travel and Seminar			26,202	26,202		26,202	2,371	28,573		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			340,833	340,833		340,833	172,937	513,770		26
27	Other (specify):*										27
28	TOTAL General Administration	494,795	108,237	2,661,805	3,264,837		3,264,837	(86,979)	3,177,858		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,013,220	1,484,213	4,856,280	14,353,713		14,353,713	(42,672)	14,311,041		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 & ID Number NILES NRSG & REHAB CENTER

#0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			181,226	181,226	181,226	253,524	434,750				30
31	Amortization of Pre-Op. & Org.						1,212,336	1,212,336				31
32	Interest			188,753	188,753	188,753	820,624	1,009,377				32
33	Real Estate Taxes						284,600	284,600				33
34	Rent-Facility & Grounds			2,940,000	2,940,000	2,940,000	(2,933,325)	6,675				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			3,309,979	3,309,979	3,309,979	(362,241)	2,947,738				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			7,514	7,514	7,514		7,514				38
39	Ancillary Service Centers		216,630		216,630	216,630		216,630				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			728,133	728,133	728,133		728,133				42
43	Other (specify):* Bad Debt Exp			1,035,000	1,035,000	1,035,000	(1,035,000)					43
44	TOTAL Special Cost Centers		216,630	1,770,647	1,987,277	1,987,277	(1,035,000)	952,277				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,013,220	1,700,843	9,936,906	19,650,969	19,650,969	(1,439,913)	18,211,056				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 NILES NRSRG & REHAB CENTER

0050088

Report Period Beginning: 01/01/15

Ending: 12/31/15

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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	12,822	30		9
10	Interest and Other Investment Income	(514)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(65)	1		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	(98,102)	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	(1,035,000)	43		24
25	Fund Raising, Advertising and Promotional	(31,177)	21		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	(36,392)	21		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,188,428)		\$	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)	(251,485)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (251,485)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,439,913)		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.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NILES NRSG & REHAB CENTER

ID# 0050088

Report Period Beginning: 01/01/15

Ending: 12/31/15

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Miscellaneous Income	\$ (36,392)	21	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(36,392)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number NILES NRSRG & REHAB CENTER# 0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	(65)	(1,481)	0	0	0	0	0	0	0	0	0	(1,546)	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	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	2,663	0	0	0	0	0	0	0	0	0	2,663	5
6	Maintenance	0	1,832	0	0	0	0	0	0	0	0	0	1,832	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(65)	3,014	0	0	0	0	0	0	0	0	0	2,949	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	41,358	0	0	0	0	0	0	0	0	0	41,358	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	TOTAL Health Care and Programs	0	41,358	0	0	0	0	0	0	0	0	0	41,358	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(385,036)	33,316	0	0	0	0	0	0	0	0	(351,720)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(165,671)	218,297	20	0	0	0	0	0	0	0	0	52,646	21
22	Employee Benefits & Payroll Taxes	0	36,787	0	0	0	0	0	0	0	0	0	36,787	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	2,371	0	0	0	0	0	0	0	0	0	2,371	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	3,142	169,795	0	0	0	0	0	0	0	0	172,937	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(165,671)	(124,439)	203,131	0	(86,979)	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(165,736)	(80,067)	203,131	0	(42,672)	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number NILES NRSRG & REHAB CENTER# 0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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)	
	D. Ownership													
30	Depreciation	12,822	0	240,702	0	0	0	0	0	0	0	0	253,524	30
31	Amortization of Pre-Op. & Org.	0	0	1,212,336	0	0	0	0	0	0	0	0	1,212,336	31
32	Interest	(514)	0	821,138	0	0	0	0	0	0	0	0	820,624	32
33	Real Estate Taxes	0	4,619	279,981	0	0	0	0	0	0	0	0	284,600	33
34	Rent-Facility & Grounds	0	6,675	(2,940,000)	0	0	0	0	0	0	0	0	(2,933,325)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	12,308	11,294	(385,843)	0	(362,241)	37							
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	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):*	(1,035,000)	0	0	0	0	0	0	0	0	0	0	(1,035,000)	43
44	TOTAL Special Cost Centers	(1,035,000)	0	0	0	0	0	0	0	0	0	0	(1,035,000)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,188,428)	(68,773)	(182,712)	0	0	0	0	0	0	0	0	(1,439,913)	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
Michael Blisko	40	Ambassador Nursing & Rehab Center	Chicago	Infinity Healthcare	Hillside	Consulting Co.
Moishe Gubin	40	Belhaven Nursing & Rehab Center	Chicago	Niles Nursing Realty		Realty Co
A & F realty	20	City View Multicare Center	Cicero			
		Continental Nursing & Rehab Center	Chicago			
		Forest View Rehab & Nursing Center	Itasca			
		Lakeview Nursing & Rehab Center	Chicago			
		Midway Neurological & Rehab Center	Bridgeview			

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	1 Dietary	\$ 12,635	Infinity Healthcare Management		\$ 11,154	\$ (1,481)	1
2	V	10 Nursing Wages	11,419	Infinity Healthcare Management		52,777	41,358	2
3	V	21 Office Wages		Infinity Healthcare Management		217,684	217,684	3
4	V	5 Utilities		Infinity Healthcare Management		2,663	2,663	4
5	V	6 Maintenance		Infinity Healthcare Management		1,832	1,832	5
6	V	19 Professional Services	386,182	Infinity Healthcare Management		1,146	(385,036)	6
7	V	21 Office Expense	18,231	Infinity Healthcare Management		18,844	613	7
8	V	22 Employee Benefit	3,362	Infinity Healthcare Management		40,149	36,787	8
9	V	24 Auto/Travel Expense	563	Infinity Healthcare Management		2,934	2,371	9
10	V	26 Insurance		Infinity Healthcare Management		3,142	3,142	10
11	V	33 Property Tax		Infinity Healthcare Management		4,619	4,619	11
12	V	34 Rent		Infinity Healthcare Management		6,675	6,675	12
13	V							13
14	Total		\$ 432,392			\$ 363,619	\$ * (68,773)	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	19 Professional Fees	\$	Niles Nursing Realty		\$ 33,316	\$ 33,316	15
16	V	21 Office Expense		Niles Nursing Realty		20	20	16
17	V	26 Insurance		Niles Nursing Realty		169,795	169,795	17
18	V	30 Depreciation		Niles Nursing Realty		240,702	240,702	18
19	V	31 Amortization		Niles Nursing Realty		1,212,336	1,212,336	19
20	V	32 Interest		Niles Nursing Realty		821,138	821,138	20
21	V	33 Property Taxes		Niles Nursing Realty		279,981	279,981	21
22	V	34 Rent	2,940,000	Niles Nursing Realty			(2,940,000)	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,940,000			\$ 2,757,288	\$ * (182,712)	39

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

Facility Name & ID Number

NILES NRSNG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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			Momence Meadows Nursing & Rehab Ctr	Momence				1
2			Niles Nursing & Rehab Center	Niles				2
3			Oak Lawn Respiratory & Rehab Center	Oak Lawn				3
4			Parker Nursing & Rehab Center	Streator				4
5			Parkshore Estates Nursing & Rehab Ctr	Chicago				5
6			Southpoint Nursing & Rehab Center	Chicago				6
7			West Suburban Nursing & Rehab Center	Bloomington				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

Facility Name & ID Number NILES NRSG & REHAB CENTER # 0050088 Report Period Beginning: 01/01/15 Ending: 12/31/15

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number NILES NRSG & REHAB CENTER

0050088 Report Period Beginning: 01/01/15 Ending: 12/31/15

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

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

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

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

Facility Name & ID Number NILES NRSRG & REHAB CENTER

0050088

Report Period Beginning:

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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		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			
	A. Directly Facility Related																
	Long-Term																
1	HUD Loan		x	Mortgage	\$94,399.00	7/31/14	\$ 22,000,000	\$ 21,612,314	9/1/49	3.7800	\$ 821,138						
2																	
3																	
4																	
5																	
	Working Capital																
6	Capital One		x	working capital	None	8/31/14	26,000,000	2,521,671	8/31/18	various	188,753						
7																	
8																	
9	TOTAL Facility Related				\$94,399.00		\$ 48,000,000	\$ 24,133,985			\$ 1,009,891						
	B. Non-Facility Related*																
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 48,000,000	\$ 24,133,985			\$ 1,009,891						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 143,000 Line # 26

* 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

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2014 report.		\$	(213,966)		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.)		\$	701,068		2	
3. Under or (over) accrual (line 2 minus line 1).		\$	915,034		3	
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	(630,434)		4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	284,600		7	
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2010	613,791	8	FOR BHF USE ONLY		
	2011	621,420	9			
	2012	610,192	10			
	2013	724,630	11			
	2014	701,068	12			
				13	FROM R. E. TAX STATEMENT FOR 2014 \$	13
				14	PLUS APPEAL COST FROM LINE 5 \$	14
				15	LESS REFUND FROM LINE 6 \$	15
				16	AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME NILES NRSG & REHAB CENTER COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0050088

CONTACT PERSON REGARDING THIS REPORT Daniel S. Gaafar

TELEPHONE (317) 237-5500 FAX #: (317) 237-5500

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

(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>09-11-306-005-0000</u>	<u>Nursing Home</u>	\$ <u>272,242.75</u>	\$ <u>272,242.75</u>
2. <u>09-11-306-006-0000</u>	<u>Nursing Home</u>	\$ <u>272,143.33</u>	\$ <u>272,143.33</u>
3. <u>09-11-306-013-0000</u>	<u>Nursing Home</u>	\$ <u>156,681.89</u>	\$ <u>156,681.89</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>701,067.97</u></u>	\$ <u><u>701,067.97</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? YES X NO

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number NILES NRSNG & REHAB CENTER

0050088 Report Period Beginning:

01/01/15 Ending:

12/31/15

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: N/A B. General Construction Type: Exterior CONCRETE Frame STEEL Number of Stories 6

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: 18,185,064 2. Number of Years Over Which it is Being Amortized: 15
 3. Current Period Amortization: 1,212,336 4. Dates Incurred: PRIOR TO 08/31/2012

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>FACILITY</u>		<u>2012</u>	<u>\$ 500,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 500,000	3

Facility Name & ID Number NILES NRSNG & REHAB CENTER

0050088

Report Period Beginning:

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12/31/15

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	304		2012		\$ 6,000,000	\$ 153,846	39	\$ 153,846	\$ 0	\$ 532,878	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Signs		2008		271	4	39	7	3	50	9
10	Signs		2008		8,184	113	39	210	97	1,495	10
11	Sprinkler Installation		2008		2,305	32	39	59	27	421	11
12	Fire Alarm Repairs		2008		1,701	24	39	44	20	312	12
13	Install Sign		2008		8,315	114	39	213	99	1,518	13
14	Prep Work for Sign Install		2008		2,800	39	39	72	33	512	14
15	Smoke Damper		2008		2,150	29	39	55	26	392	15
16	Boiler Pump Maintenance		2008		1,106	15	39	28	13	201	16
17	A/C - Water Chiller		2008		1,164	16	39	30	14	213	17
18	A/C - Unit Repair		2008		970	13	39	25	12	177	18
19	Fire Dampers		2008		5,543	76	39	142	66	1,012	19
20	Fixed Boiler for Hot Water		2008		1,348	19	39	35	16	247	20
21	A/C Compressor		2008		12,764	175	39	327	152	2,329	21
22	Freezer Repairs		2008		980	13	39	25	12	178	22
23	New Motor for Heater, Fix Pump, Boiler		2008		5,493	76	39	141	65	1,004	23
24	Hot Water Heater Repairs		2008		908	12	39	23	11	165	24
25	Freezer Repairs		2008		1,030	14	39	26	12	187	25
26	Dish Installation - Cable		2008		9,000	124	39	231	107	1,643	26
27	Cleared Short - Elevator		2008		754	10	39	19	9	137	27
28	Replaced Shorting Bar		2008		347	5	39	9	4	64	28
29	New Button for Elevator		2008		618	9	39	16	7	113	29
30	New Relay for Elevator		2008		300	4	39	8	4	55	30
31	New Door Contractor for Elevator		2008		685	10	39	18	8	126	31
32	New Contractors/Relays for Elevator		2008		1,157	16	39	30	14	212	32
33	Elevator Hydraulic Packing		2008		1,400	19	39	36	17	255	33
34	Elevator Hydraulic Oil, Seals, Rings		2008		5,190	71	39	133	62	947	34
35	Laundry Room Door Installation		2008		1,430	20	39	37	17	262	35
36	Shower Valve		2008		1,323	18	39	34	16	241	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 NILES NRSNG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

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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	Stop Strip for Door	2008	\$ 774	\$ 11	39	\$ 20	\$ 9	\$ 142	37
38	Door Replacement Parts	2008	940	13	39	24	11	172	38
39	Door Alarm Systems	2008	2,067	28	39	53	25	377	39
40	Door Control Service Electric Work	2008	828	11	39	21	10	151	40
41	Painting 2nd Floor	2009	4,250	58	39	109	51	712	41
42	Painting 2nd Floor	2009	3,700	51	39	95	44	620	42
43	Paint Doors	2009	800	11	39	21	10	135	43
44	Remodeling/Painting Supplies	2009	455	6	39	12	6	76	44
45	Painting	2009	3,500	48	39	90	42	587	45
46	Painting	2009	3,500	48	39	90	42	587	46
47	Painting	2009	3,900	54	39	100	46	654	47
48	Painting	2009	3,500	48	39	90	42	587	48
49	Painting	2009	3,900	54	39	100	46	654	49
50	Floor Tiles	2009	5,904	81	39	151	70	989	50
51	Kitchen Doors	2009	1,500	20	39	38	18	250	51
52	Removate Hallways	2009	6,000	83	39	154	71	1,006	52
53	Renovate Lobby Floors	2009	4,060	56	39	104	48	680	53
54									54
55	Fire Protection Sprinler Work	2009	45,518	625	39	1,167	542	7,628	55
56	Fire Protection Sprinler Work	2009	59,483	816	39	1,525	709	9,968	56
57	Install Exhaust Fan	2009	500	7	39	13	6	84	57
58	Relocate Drain Pipes	2009	2,525	35	39	65	30	424	58
59	Install Wiring & Pipes	2009	1,350	19	39	35	16	227	59
60	Install Wiring	2009	1,585	22	39	41	19	266	60
61	Install Windows	2009	1,300	18	39	33	15	218	61
62	Remove and Install New A/C	2009	38,840	533	39	996	463	6,509	62
63	A/C Installation	2009	2,392	33	39	61	28	401	63
64	A/C Installation	2009	2,200	30	39	56	26	368	64
65	Install Floor Tiles	2009	7,200	99	39	185	86	1,207	65
66	Furnishing of Signage	2009	2,218	31	39	57	26	372	66
67	Fire Sprinkler	2009	1,445	20	39	37	17	242	67
68	Painting	2009	3,500	48	39	90	42	587	68
69	Install Extra Insulation	2010	1,105	15	39	28	13	156	69
70	TOTAL (lines 4 thru 69)		\$ 6,299,975	\$ 157,968		\$ 161,540	\$ 3,572	\$ 584,380	70

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

Facility Name & ID Number NILES NRSNG & REHAB CENTER

0050088

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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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,299,975	\$ 157,968		\$ 161,540	\$ 3,572	\$ 584,380	1
2	Remove and Replaced Existing Carpet Tile	2010	573	8	39	15	7	82	2
3	Grain Quarry Tile Materials and Freight	2010	797	11	39	20	9	113	3
4	Paint Nursing Station and Baseboards	2010	830	11	39	21	10	117	4
5	Freeyer Floor and Dishwasher Sink	2010	530	8	39	14	6	76	5
6	Patched/Painted Walls, Handrails, Double Doors	2010	3,200	44	39	82	38	454	6
7	Granite and Paint Supplies	2010	710	10	39	18	8	101	7
8	Painting on 3rd and 4th Floor	2010	1,635	23	39	42	19	233	8
9	Marble Tile and Labor	2010	1,000	14	39	26	12	143	9
10	Install Toilet Bowls	2010	327	4	39	8	4	46	10
11	Install Toilet Bowls	2010	327	4	39	8	4	46	11
12	Removed and Installed New Carpet	2010	1,500	20	39	38	18	212	12
13	Install New Kitchen Tiles	2010	1,174	16	39	30	14	166	13
14	Tuckpointing	2010	2,215	31	39	57	26	315	14
15	Paint	2010	1,887	26	39	48	22	268	15
16	Paint and Semi-Gloss	2010	661	9	39	17	8	94	16
17	Paint	2010	661	9	39	17	8	94	17
18	Paint and Primer	2010	818	11	39	21	10	116	18
19	Paint	2010	758	10	39	19	9	107	19
20	Painting & Wallpapering	2010	1,556	21	39	40	19	221	20
21	Replaced Compressor and Labor	2010	9,500	131	39	244	113	1,348	21
22	Install New High Pressure Sodium Light Fixture	2010	880	12	39	23	11	125	22
23	New Venolation Air Handler	2010	1,050	14	39	27	13	149	23
24	Repair & Replace Hot Gas Line	2010	6,050	83	39	155	72	858	24
25	Repair & Repave Sidewalks & Parking Lot	2010	30,390	417	39	779	362	4,312	25
26	Install New Showers and & Water system	2011	154,527	2,123	39	3,962	1,839	17,973	26
27	Replace Lighting	2011	1,185	16	39	30	14	137	27
28	Repair Main Electrical Distribution Box, Install New Outlets & Sw	2011	8,950	123	39	229	106	1,040	28
29	Fix Small Steamer and Mount Wire & Install Circulating A/C Pum	2011	4,230	58	39	108	50	491	29
30	Replace Compressor on Air Conditioning Chiller	2011	11,624	160	39	298	138	1,352	30
31	Replace Ignition Control On Boilers	2011	1,103	15	39	28	13	128	31
32	Repair & Seal Power Line Shaft & Remove Rust and Reapir Wall	2011	5,750	79	39	147	68	668	32
33	Modernize Two 5 Stop Passenger Elevators	2011	143,386	1,970	39	3,677	1,707	16,678	33
34	TOTAL (lines 1 thru 33)		\$ 6,699,759	\$ 163,459		\$ 171,788	\$ 8,329	\$ 632,643	34

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

Facility Name & ID Number NILES NRS&G & REHAB CENTER

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,699,759	\$ 163,459		\$ 171,788	\$ 8,329	\$ 632,643	1
2	Modernize Two 5 Stop Passenger Elevators	2011	104,672	1,438	39	2,684	1,246	12,175	2
3	Paint & Materials for First Floor Renevations	2011	654	9	39	17	8	76	3
4	Install New Tile, Sand & Paint Walls, Replace Plumbing	2011	3,850	53	39	99	46	448	4
5	Install New Floor, Move Electrical Outlers, Install Chair Rail	2011	6,280	86	39	161	75	730	5
6	Install Sprinkler Heads in Laundry Room	2011	925	13	39	24	11	108	6
7	Recharge Antifreeze System/Change OS&Y Valve	2011	2,998	41	39	77	36	349	7
8	Retrofit Lights	2011	40,064	550	39	1,027	477	4,660	8
9	Recharge Antifreeze System, Refill Freon, Repair A/C	2011	34,518	474	39	885	411	4,014	9
10	Replace Doors & Locks	2011	517	7	39	13	6	60	10
11									11
12	Replace hot water risers, shower drains, p-traps	2012	6,000	83	39	154	71	545	12
13	Fire alarn system install	2012	3,000	41	39	77	36	272	13
14	Fire alarn system install	2012	2,800	39	39	72	33	255	14
15	Install sink drain 7 p-trap, patch floor	2012	2,200	30	39	56	26	199	15
16	Vinyl plank flooring	2012	3,086	42	39	79	37	279	16
17	Ceiling panels, padlocks, screws, motor & condensor wheels	2012	3,051	42	39	78	36	276	17
18	TV remotes, batteries, powerstrips, cable	2012	1,118	16	39	29	13	102	18
19	Vinyl cve base, outlet grounded powerstrip	2012	528	8	39	14	6	49	19
20	Vinyl cve base case	2012	349	5	39	9	4	32	20
21	Install sink drains w grades & p-trap, patch floor	2012	2,200	30	39	56	26	199	21
22		2012	1,098	15	39	28	13	99	22
23	Repair, sand, prime, & paint walls, install new tiles	2012	860	12	39	22	10	78	23
24	Repair, sand, prime, & paint walls, install new tiles	2012	860	12	39	22	10	78	24
25	Remove wall paper & molds, install tiles, repair & paint walls	2012	970	13	39	25	12	88	25
26	Remove wall paper & molds, repair & paint walls	2012	540	8	39	14	6	50	26
27	Paint, prime, sand	2012	540	8	39	14	6	50	27
28	Install wooden fence	2012	400	5	39	10	5	36	28
29	Paint wall	2012	270	4	39	7	3	25	29
30	Install exhaust fans & grills	2012	450	6	39	12	6	41	30
31	Remove molds, paint walls, install exhaust fans	2012	500	7	39	13	6	46	31
32	Compressor installation	2012	600	8	39	15	7	54	32
33	Replace core, dryer, refrigerant	2012	841	12	39	22	10	77	33
34	TOTAL (lines 1 thru 33)		\$ 6,926,497	\$ 166,576		\$ 177,603	\$ 11,027	\$ 658,192	34

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

Facility Name & ID Number NILES NRSG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,926,497	\$ 166,576		\$ 177,603	\$ 11,027	\$ 658,192	1
2	Installation of compressor	2012	750	10	39	19	9	67	2
3	Installation of compressor	2012	750	10	39	19	9	67	3
4	Prep, sand & paint walls, repair flooring, install new cove	2012	2,250	31	39	58	27	204	4
5	Take out old condensing unit	2012	1,250	17	39	32	15	113	5
6	Take out old flooring, install new flooring, paint walls	2012	1,350	19	39	35	16	123	6
7	Relace sinks, faucets & countertops	2012	900	12	39	23	11	81	7
8	Hoses, sprinklers, gas, pvc brushing, refrigerant cylinder	2012	549	8	39	14	6	50	8
9	Paint walls, install new flooring & cove base	2012	1,500	20	39	38	18	135	9
10	Remove old flooring, install new tiles, paint walls	2012	2,350	32	39	60	28	213	10
11	Paint walls, install new flooring & cove base	2012	2,700	37	39	69	32	244	11
12	Paint & supplies	2012	1,476	20	39	38	18	134	12
13	Paint & supplies	2012	2,072	28	39	53	25	187	13
14	Paint	2012	720	10	39	18	8	65	14
15	Paint walls, remove carpet, install new flooring	2012	850	12	39	22	10	78	15
16	Paint & supplies	2012	745	10	39	19	9	67	16
17	Paint walls, install new flooring & cove base	2012	1,500	20	39	38	18	135	17
18	paint wasll, treat mold, repair floors, install new floors	2012	1,800	25	39	46	21	163	18
19	Cut opening in ceiling for closet partitions	2012	2,100	29	39	54	25	191	19
20	Elevator pits	2012	5,300	73	39	136	63	481	20
21	Engineered drawings, hydraulic calculations, hydraulic placards	2012	10,800	148	39	277	129	979	21
22	Spinkler system	2012	92,810	1,275	39	2,380	1,105	8,415	22
23	Masonary repairs, roof maintenance, sheet metal repairs	2012	85,100	1,169	39	2,182	1,013	7,716	23
24		2012	2,244	31	39	58	27	204	24
25		2012	450	6	39	12	6	41	25
26	Install double egress hallway doors	2012	3,645	50	39	93	43	330	26
27	Install shunt trip breaker for elevator	2012	3,489	48	39	89	41	316	27
28	Kitchen hot water boiler	2012	16,745	230	39	429	199	1,518	28
29	Domestic water heat exchanger pump	2012	2,975	41	39	76	35	270	29
30	Domestic regulating valve rebuid and repair	2012	2,568	35	39	66	31	233	30
31	Heating boiler replacement	2012	16,895	232	39	433	201	1,531	31
32	Wall base	2012	1,032	14	39	26	12	93	32
33	Compressor installation	2012	5,896	81	39	151	70	534	33
34	TOTAL (lines 1 thru 33)		\$ 7,202,058	\$ 170,359		\$ 184,666	\$ 14,307	\$ 683,171	34

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

Facility Name & ID Number NILES NRSG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,202,058	\$ 170,359		\$ 184,666	\$ 14,307	\$ 683,171	1
2	Compressor installation	2012	5,896	81	39	151	70	534	2
3	Power wash, paint and scape etire building	2012	15,950	219	39	409	190	1,446	3
4	Remove & install wall and delivery door	2012	1,300	18	39	33	15	118	4
5	Remove entire back patio, sidewalk	2012	16,000	220	39	410	190	1,450	5
6	Remove shrubbery by exit door	2012	775	11	39	20	9	71	6
7	Paint supplies	2012	1,237	17	39	32	15	112	7
8	Truck rental	2012	3,000	41	39	77	36	272	8
9	Repair, sand, prime, & paint walls, install new tiles	2012	860	12	39	22	10	78	9
10									10
11	Items deleted in FY10 and before capital rate reconciliation	2010	30,735	422	39	788	366	816	11
12									12
13	Fire alarm system	2013	49,096	675	39	1,259	584	3,194	13
14	Sand/prime 3rd floor dining	2013	2,700	37	39	69	32	175	14
15	Prep/sand - dining room	2013	980	13	39	25	12	63	15
16	flooring - dementia unit	2013	980	13	39	25	12	63	16
17	flooring - dementia unit dining	2013	1,520	21	39	39	18	99	17
18	prep/sand flooring - bathrooms	2013	1,150	16	39	29	13	74	18
19	prep/sand flooring - bathrooms	2013	1,150	16	39	29	13	74	19
20	prep/sand flooring - bathrooms	2013	1,500	20	39	38	18	96	20
21	Emergency stop switch - 1st floor	2013	2,005	27	39	51	24	129	21
22	Sprinkler / ceiling - 2nd floor	2013	8,000	110	39	205	95	520	22
23	Sprinkler / ceiling - 2nd floor	2013	7,000	96	39	179	83	454	23
24	Generator	2013	7,165	99	39	184	85	467	24
25	Hot water heater	2013	58,850	808	39	1,509	701	3,828	25
26	Chiller	2013	1,958	27	39	50	23	127	26
27	Chiller - 2nd unit	2013	8,496	117	39	218	101	553	27
28	A/C condenser	2013	6,115	84	39	157	73	398	28
29	Walk in Cooler	2013	5,805	80	39	149	69	378	29
30	Motor for exhaust fan	2013	1,571	21	39	40	19	101	30
31	Fire pump & repair	2013	1,474	20	39	38	18	96	31
32	Sewer drainage - circular drive	2013	8,900	122	39	228	106	578	32
33	Pipes/handrails - Stairwell	2013	5,400	74	39	138	64	350	33
34	TOTAL (lines 1 thru 33)		\$ 7,459,626	\$ 173,896		\$ 191,267	\$ 17,371	\$ 699,884	34

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

Facility Name & ID Number NILES NRSNG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,459,626	\$ 173,896		\$ 191,267	\$ 17,371	\$ 699,884	1
2	Ashphalt driveway	2013	3,000	41		77	36	195	2
3	hinges/doors - North Stairway	2013	1,790	25	39	46	21	117	3
4	Fire door / oxygen room	2013	5,330	73	39	137	64	347	4
5	hinges/doors - business office	2013	(1,607)	(22)	39	(41)	(19)	(104)	5
6	Swing gate - 1st floor	2013	678	9	39	17	8	43	6
7	Doors/hinges - business office	2013	2,024	28	39	52	24	132	7
8									8
9	2008 Assets not allowed for increased capital reimbursement	2008	9,000	124	39	231	107	1,643	9
10	2009 Assets not allowed for increased capital reimbursement	2009	20,575	283	39	528	245	3,448	10
11	2010 Assets not allowed for increased capital reimbursement	2010	1,160	16	39	30	14	165	11
12									12
13	Engineer Drawing Regarding Fire System	2014	6,032	83	39	155	72	160	13
14	150 door handles for patient rooms	2014	4,021	55	39	103	48	107	14
15	102 bathroom faucets	2014	2,973	41	39	76	35	79	15
16	50 door handles for patient rooms	2014	1,349	19	39	35	16	36	16
17	143 1-1/4x36 CM grab bars for patient bathrooms	2014	3,861	53	39	99	46	103	17
18	143 1-1/2x48 CM grab bars for patient bathrooms	2014	4,170	57	39	107	50	110	18
19	Ceiling tiles and paint for main hallway	2014	2,882	40	39	74	34	77	19
20	Kitchen, Drywall, Grab Bars, Plaster, Sinks, Paint, Stairwell	2014	21,715	298	39	557	259	576	20
21	Install Delay Egress Door System on 2nd Floor	2014	5,397	74	39	138	64	143	21
22	Replaced main circulation pump for boiler #1	2014	1,623	23	39	42	19	44	22
23	Replaced 6.5 ton cimpessor on south rooftop unit for lobby	2014	3,500	48	39	90	42	93	23
24	New Lights, Repair Windows, Install Floors Rms 302 & 202	2014	1,700	24	39	44	20	46	24
25	150 Undersink Piping Protectors for Patient Rooms	2014	3,967	55	39	102	47	106	25
26	Fix Sprinkler System to Code	2014	4,928	68	39	126	58	131	26
27	Install New Fire Alarm System	2014	8,832	121	39	226	105	234	27
28	Install 9 new doors in kitchen and entries to patient wings	2014	7,880	108	39	202	94	209	28
29	Fire Doors in Lobby & Kitchen	2014	2,582	35	39	66	31	68	29
30	Repair vents for 4 drivers and run to outside air ducts	2014	3,500	48	39	90	42	93	30
31	Replaced Circuit, Contactor, & Compressor on Chiller	2014	3,792	52	39	97	45	101	31
32	Install Vent Pipe Diesel Storage Tank to Outside Wall	2014	1,850	25	39	47	22	49	32
33	Upgrade Fire System	2014	8,400	115	39	215	100	223	33
34	TOTAL (lines 1 thru 33)		\$ 7,606,530	\$ 175,915		\$ 195,035	\$ 19,120	\$ 708,658	34

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

Facility Name & ID Number NILES NRSRG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 7,606,530	\$ 175,915		\$ 195,035	\$ 19,120	\$ 708,658	1
2	Repair Chiller as it stopped working during 87 degree temps	2014	12,312	169	39	316	147	327	2
3	Replace Fire Doors in Lobby	2014	3,241	44	39	83	39	86	3
4	Replace 2 Boilers including an indoor/outdoor mgmt control	2014	28,650	394	39	735	341	761	4
5	Diesel Fire Pump Re-Routing Pipes	2014	3,689	51	39	95	44	98	5
6	Replace Hydraulic Piston on Elevator	2014	8,640	119	39	222	103	230	6
7	GL Adjustment	2014	11,900	163	39	305	142	316	7
8									8
9	Redesign Bedrooms from 4 beds/room to 2 beds/room	2015	5,600	77	39	144	67	77	9
10	2nd Floor Nurse Station Cabinets and Countertops	2015	10,000	137	39	256	119	137	10
11	Fire Alarm System Install Heat Detectors and Red Strobe	2015	2,650	36	39	68	32	36	11
12	Kitchen Exhaust Fan	2015	3,375	47	39	87	40	47	12
13	Office Walls, Electrical, Plumbing, and Flooring	2015	2,800	39	39	72	33	39	13
14	New Flooring and Wall Repair in Rm 201, Electrical Outlets	2015	3,685	50	39	94	44	50	14
15	Carrier OEM 40 Ton Compressor	2015	15,750	216	39	404	188	216	15
16	Asphalt Paving / Sealcoat / Stripe	2015	60,209	827	39	1,544	717	827	16
17	Chiller Compressor	2015	12,850	176	39	329	153	176	17
18	Concrete Slab / 160 ton Air Cooled Carrier Chiller / Water Lines	2015	190,550	2,618	39	4,886	2,268	2,618	18
19	Jatoba Flooring	2015	8,274	114	39	212	98	114	19
20	Courtyard Benches	2015	6,650	92	39	171	79	92	20
21	Chiller Room Repairs	2015	4,408	61	39	113	52	61	21
22	Water Pressue Repairs	2015	2,724	38	39	70	32	38	22
23	Relocate Existing Oil Line	2015	6,700	92	39	172	80	92	23
24	Light Fixtures	2015	2,792	39	39	72	33	39	24
25	Flooring and Cove Bases	2015	3,215	44	39	82	38	44	25
26	Flooring	2015	4,025	55	39	103	48	55	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,021,219	\$ 181,613		\$ 205,670	\$ 24,057	\$ 715,234	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	\$ 968,876	\$ 157,550	\$ 215,830	\$ 58,280	5-7	\$ 632,349	71
72	Current Year Purchases	82,765	82,765	13,249	(69,516)	5-7	82,765	72
73	Fully Depreciated Assets	268,600				5-7	268,600	73
74								74
75	TOTALS	\$ 1,320,241	\$ 240,315	\$ 229,080	\$ (11,235)		\$ 983,714	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)	\$ 9,841,460	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 421,928	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 434,750	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,822	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,698,948	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: N/A

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

If NO, see instructions. YES NO

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

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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: \$ _____

Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

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

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

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

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8		
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)			
			Units of Service			Units	Cost						
1	Licensed Occupational Therapist	10a-3	hrs	\$	7,595	\$	493,647	\$	7,595	\$	493,647	1	
2	Licensed Speech and Language Development Therapist	10a-3	hrs		3,601		268,303		3,601		268,303	2	
3	Licensed Recreational Therapist		hrs									3	
4	Licensed Physical Therapist	10a-3	hrs		12,425		740,666		12,425		740,666	4	
5	Physician Care		visits									5	
6	Dental Care		visits									6	
7	Work Related Program		hrs									7	
8	Habilitation		hrs									8	
9	Pharmacy	39-2	# of prescripts					200,959			200,959	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10	
11	Academic Education		hrs									11	
12	Other (specify): <u>XRAY</u>	39-2						8,716			8,716	12	
13	Other (specify): <u>LAB</u>	39-2						6,955			6,955	13	
14	TOTAL			\$	23,621	\$	1,502,616	\$	216,630	23,621	\$	1,719,246	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 **NILES NRS&G & REHAB CENTER**

0050088

Report Period Beginning: **01/01/15**

Ending:

12/31/15

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/15** (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ (517,079)	\$ 44,453	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,603,114	5,691,114	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	220,582	220,582	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	61,012	61,012	8
9	Other(specify):		126,106	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,367,629	\$ 6,143,267	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		500,000	13
14	Buildings, at Historical Cost		6,000,000	14
15	Leasehold Improvements, at Historical Cost	2,021,219	2,021,219	15
16	Equipment, at Historical Cost	712,241	1,320,241	16
17	Accumulated Depreciation (book methods)	(862,071)	(1,698,948)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		18,185,064	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(4,141,232)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>Replacement Reserve</u>)		347,785	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,871,389	\$ 22,534,129	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,239,018	\$ 28,677,396	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,108,752	\$ 2,171,664	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(50,970)	(50,970)	28
29	Short-Term Notes Payable		324,570	29
30	Accrued Salaries Payable	328,618	328,618	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,552	26,552	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		67,899	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Working Capital Note</u>	2,521,671	2,521,671	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,934,623	\$ 5,390,004	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	26,807	26,807	39
40	Mortgage Payable		21,287,744	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 26,807	\$ 21,314,551	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,961,430	\$ 26,704,555	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,277,588	\$ 1,972,841	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,239,018	\$ 28,677,396	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,784,433	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,784,433	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	889,349	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(396,194)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 493,155	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,277,588	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 19,147,053	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,147,053	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,229,056	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,229,056	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	116,382	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,272	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 127,654	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	163	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 163	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	Miscellaneous Revenue	36,392	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 36,392	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,540,318	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,715,031	31
32	Health Care	8,373,845	32
33	General Administration	3,264,837	33
B. Capital Expense			
34	Ownership	3,309,979	34
C. Ancillary Expense			
35	Special Cost Centers	216,630	35
36	Provider Participation Fee	728,133	36
D. Other Expenses (specify):			
37	Bad Debt Exp	1,035,000	37
38	Medically Necessary Transportation	7,514	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,650,969	40
41	Income before Income Taxes (line 30 minus line 40)**	889,349	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 889,349	43
III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 14,224,606	44
45	Private Pay - Net Inpatient Revenue	393,120	45
46	Medicare - Net Inpatient Revenue	3,036,886	46
47	Other-(specify) Net Inpatient Revenue	1,492,441	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,147,053	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes 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 **NILES NRSNG & REHAB CENTER**

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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	1,807	2,259	\$ 117,121	\$ 51.85	1
2	Assistant Director of Nursing	7,434	8,426	295,762	35.10	2
3	Registered Nurses	46,829	52,368	1,646,769	31.45	3
4	Licensed Practical Nurses	36,933	40,446	1,040,446	25.72	4
5	CNAs & Orderlies	154,967	178,277	2,437,207	13.67	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	21,309	23,144	363,844	15.72	9
10	Activity Assistants					10
11	Social Service Workers	9,488	10,436	211,601	20.28	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	42,755	46,594	613,844	13.17	15
16	Dishwashers					16
17	Maintenance Workers	5,701	6,192	103,061	16.64	17
18	Housekeepers	35,501	38,487	482,643	12.54	18
19	Laundry	6,915	7,382	87,970	11.92	19
20	Administrator	3,987	4,312	164,160	38.07	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,935	20,431	386,353	18.91	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	3,729	4,158	62,439	15.02	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	395,290	442,912	\$ 8,013,220 *	\$ 18.09	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	361	\$ 12,635	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	391	13,674	10-3	38
39	Pharmacist Consultant	558	27,891	15-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	895	44,750	10-3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	344	12,032	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,549	\$ 110,982		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

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number NILES NRSG & REHAB CENTER

0050088

Report Period Beginning:

01/01/15

Ending:

12/31/15

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. Illinois Council on Long Term Care
- (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. \$ 67,383 Line 10-2
- (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.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 728,133
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? N/A 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? 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.