

Facility Name & ID Number Pine Acres Rehab & Lving Ctr

0047720 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	119	Skilled (SNF)	119	43,435	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	119	TOTALS	119	43,435	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	16,864	9,866	6,023	32,753	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,864	9,866	6,023	32,753	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.41%

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

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 2/1/06

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

YES Date 2/1/06 NO

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

YES NO If YES, enter number of beds certified 119 and days of care provided 4,160

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.

Facility Name & ID Number

Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	352,353	13,088	13,816	379,257		379,257		379,257		1
2	Food Purchase		256,467		256,467		256,467	(3,204)	253,263		2
3	Housekeeping	100,711	16,679		117,390		117,390		117,390		3
4	Laundry	22,260	4,310	110,597	137,167		137,167		137,167		4
5	Heat and Other Utilities			124,137	124,137		124,137		124,137		5
6	Maintenance	93,961	45,861	72,695	212,517		212,517		212,517		6
7	Other (specify):*										7
8	TOTAL General Services	569,285	336,405	321,245	1,226,935		1,226,935	(3,204)	1,223,731		8
	B. Health Care and Programs										
9	Medical Director			16,100	16,100		16,100		16,100		9
10	Nursing and Medical Records	2,558,208	152,579	26,315	2,737,102		2,737,102	29,683	2,766,785		10
10a	Therapy										10a
11	Activities	89,852	5,296	5,523	100,671		100,671		100,671		11
12	Social Services	40,862		1,479	42,341		42,341		42,341		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,688,922	157,875	49,417	2,896,214		2,896,214	29,683	2,925,897		16
	C. General Administration										
17	Administrative	110,836		278,400	389,236		389,236		389,236		17
18	Directors Fees										18
19	Professional Services			144,867	144,867		144,867	(36,869)	107,998		19
20	Dues, Fees, Subscriptions & Promotions			40,044	40,044		40,044	(13,979)	26,065		20
21	Clerical & General Office Expenses	168,288	10,718	36,326	215,332		215,332	(14,642)	200,690		21
22	Employee Benefits & Payroll Taxes			576,668	576,668		576,668		576,668		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,414	3,414		3,414		3,414		24
25	Other Admin. Staff Transportation			5,606	5,606		5,606		5,606		25
26	Insurance-Prop.Liab.Malpractice			65,656	65,656		65,656	14,583	80,239		26
27	Other (specify):*										27
28	TOTAL General Administration	279,124	10,718	1,150,981	1,440,823		1,440,823	(50,907)	1,389,916		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,537,331	504,998	1,521,643	5,563,972		5,563,972	(24,428)	5,539,544		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 Pine Acres Rehab & Lving Ctr

#0047720

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

12/31/2015

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			71,317	71,317	71,317	214,918	286,235				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			38,673	38,673	38,673	265,047	303,720				32
33	Real Estate Taxes						89,843	89,843				33
34	Rent-Facility & Grounds			528,828	528,828	528,828	(528,828)					34
35	Rent-Equipment & Vehicles			22,967	22,967	22,967		22,967				35
36	Other (specify):* Mortgage Insurance						35,287	35,287				36
37	TOTAL Ownership			661,785	661,785	661,785	76,267	738,052				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		232,816	589,003	821,819	821,819		821,819				39
40	Barber and Beauty Shops	11,251	485		11,736	11,736		11,736				40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			237,861	237,861	237,861		237,861				42
43	Other (specify):* Non-Allowable Co	120,927		99,088	220,015	220,015	(220,015)					43
44	TOTAL Special Cost Centers	132,178	233,301	925,952	1,291,431	1,291,431	(220,015)	1,071,416				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,669,509	738,299	3,109,380	7,517,188	7,517,188	(168,176)	7,349,012				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 Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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	(3,204)	2		4
5	Telephone, TV & Radio in Resident Rooms	(13,809)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,418)	30		9
10	Interest and Other Investment Income	(1,855)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(44)	43		19
20	Contributions	(3,600)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(9,095)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(64,494)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(319)	43		28
29	Other-Attach Schedule See Page 5A	(176,711)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (274,549)		\$	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)	106,373		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 106,373		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (168,176)		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

Pine Acres Rehab & Lving Ctr

ID# 0047720

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Labs - Part A	\$ (14,150)	43	1
2	X-Rays - Part A	420	43	2
3	Wages-Marketing	(68,312)	43	3
4	Marketing	(3,019)	43	4
5	Offset Vending Machine Income	(73)	2	5
6	Admissions Director	(52,615)	43	6
7	Offset Telephone Income	(3,924)	21	7
8	Non-Allowable PAC Contributions	(14,229)	20	8
9	Offset Misc. Income	(10,718)	21	9
10	Disallow nonallowable advertising	(10,091)	19	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	(176,711)		49

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
Steve Jeremias	33	Community Nursing & Rehabilitation Center, LLC	Naperville	Pine Acres Realty,	DeKalb	Real Estate
Mark Weldler	33	The Springs at Crystal Lake, LLC	Crystal Lake	LLC		
Chaim Rajchenbach	11					
The Family Rajchenbach Trust	11			Community Nursing	Naperville	Real Estate
Abraham J. Stern	4			and Rehab Realty,		
Susan L. Stern	4			LLC		
ABM Limited Partnership	4			TS Realty, LLC	Crystal Lake	Real Estate

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	19 Professional Fees	\$	Pine Acres Realty, LLC		\$ 12,000	\$ 12,000	1
2	V	20 Licenses		Pine Acres Realty, LLC		250	250	2
3	V	26 Insurance		Pine Acres Realty, LLC		49,870	49,870	3
4	V	30 Depreciation		Pine Acres Realty, LLC		216,336	216,336	4
5	V	32 Interest	570	Pine Acres Realty, LLC		267,472	266,902	5
6	V	33 Real Estate Taxes		Pine Acres Realty, LLC		89,843	89,843	6
7	V	34 Rent Expense	528,828	Pine Acres Realty, LLC			(528,828)	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 529,398			\$ 635,771	\$ * 106,373	14

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

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	Steve Jeremias	Manager	Administrative	33.00	See Sch 7A	25	50.00	Guar Payment	\$ 139,200	L17,C3	1
2	Mark Weldler	Manager	Finance	33.00	See Sch 7A	25	50.00	Guar Payment	139,200	L17,C3	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 278,400		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 Pine Acres Rehab & Lving Ctr

0047720 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

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 N/A
 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		N/A							3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		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	Heartland		X	Mortgage	\$41,970.00	5/29/14	\$ 6,512,900	\$ 6,414,516	6/1/2054	0.0415	\$ 267,472	1						
2	Housing & Health Funding		X	Bridge for HUD	\$6,245.00	06/01/14	241,995	125,523	6/1/2017	0.0500	8,094	2						
3												3						
4												4						
5												5						
Working Capital																		
6	Lake Forest Bank & Trust Co.		X	Line of Credit	None	9/15/13	1,000,000	435,000	9/1/2016	0.0500	29,804	6						
7	Lenovo		X	Computer Equipment	\$645.87	6/12/13	20,028	4,990	8/15/2016	0.0937	775	7						
8												8						
9	TOTAL Facility Related				\$48,860.87		\$ 7,774,923	\$ 6,980,029			\$ 306,145	9						
B. Non-Facility Related*																		
10												10						
11												11						
12											Offset Interest Income	(2,425)	12					
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (2,425)	14						
15	TOTALS (line 9+line14)						\$ 7,774,923	\$ 6,980,029			\$ 303,720	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 35,287 Line # 36

* 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.			\$	91,700	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.)	2014		\$	89,843	2										
3. Under or (over) accrual (line 2 minus line 1).			\$	(1,857)	3										
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	91,700	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										
Allocated from Management Co.															
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.			\$	89,843	7										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2010	<u>82,545</u>	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
FOR BHF USE ONLY															
13	FROM R. E. TAX STATEMENT FOR 2014 \$														
14	PLUS APPEAL COST FROM LINE 5 \$														
15	LESS REFUND FROM LINE 6 \$														
16	AMOUNT TO USE FOR RATE CALCULATION \$														
	2011	<u>85,925</u>	9												
	2012	<u>88,004</u>	10												
	2013	<u>89,890</u>	11												
	2014	<u>89,843</u>	12												
FY14 RE Taxes X 102% = 89,843 X 1.02% = 91,640.															
Use 91,700.															

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 Pine Acres Rehab & Living Center, LLC COUNTY DeKalb
 FACILITY IDPH LICENSE NUMBER 0047720
 CONTACT PERSON REGARDING THIS REPORT Mark Weldler
 TELEPHONE (815) 758-8151 FAX #: (815) 758-6832

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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>08-27-279-003</u>	<u>Nursing Home</u>	\$ <u>85,632.24</u>	\$ <u>85,632.24</u>
2. <u>08-27-279-023</u>	<u>Rental House</u>	\$ <u>4,210.86</u>	\$ <u>4,210.86</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>89,843.10</u></u>	\$ <u><u>89,843.10</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? 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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,295 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Use</u>	<u>126,760</u>	<u>2006</u>	<u>\$ 196,341</u>	1
2					2
3	TOTALS	126,760		\$ 196,341	3

Facility Name & ID Number Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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	119	2006	1968	\$ 1,736,051	\$	40	\$ 43,401	\$ 43,401	\$ 430,394	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	2 Ton Rooftop System		2007	4,562	456	10	456		3,876	9
10	Replace Heat Cable		2008	2,626	263	10	263		1,972	10
11	Replace Fan Motors		2008	3,441	344	10	344		2,580	11
12	Replace Unit Heater		2008	3,938	394	10	394		2,955	12
13	Replace Doors		2008	2,696	270	10	270		2,025	13
14	Move Electrical Box		2008	6,932	693	10	693		5,197	14
15	Sidewalk		2009	6,312	316	10	631	315	4,102	15
16	Retrofit Mechanical Room with Sprinklers		2009	2,800	140	10	280	140	1,820	16
17	Security Alarm for Front Doors		2009	4,644	232	10	464	232	3,016	17
18	Telephone System		2009	37,765	1,888	10	3,777	1,889	24,550	18
19	Telephone System Addition		2009	13,143	657	10	1,314	657	8,541	19
20	Fence		2009	5,708	285	10	571	286	3,711	20
21	Renovation & New Construction		2009	2,443,769		40	61,094	61,094	397,111	21
22	Architect Fees		2009	122,501		40	3,063	3,063	19,909	22
23	Demolition of Old House		2009	41,210		40	1,030	1,030	6,695	23
24	Carpet, Flooring & Wallcovering		2009	175,473		40	4,387	4,387	28,515	24
25	Construction Period Interest		2009	108,345		40	2,709	2,709	17,608	25
26	North Dining Room & Corridor Remodel		2009	101,743		40	2,544	2,544	16,536	26
27	Architect Fees		2009	102,207		40	2,555	2,555	16,608	27
28	Draw #11 Construction & Architect Fees		2009	13,159		40	329	329	2,139	28
29	Draw #12		2009	154,568		40	3,864	3,864	25,116	29
30	Doors & Hardware		2009	13,257		40	331	331	2,152	30
31	Panic Hardware		2009	3,730		40	93	93	605	31
32	Old House		2009	173,313		40	4,333	4,333	28,164	32
33	Ice Cube Machine (Expensed for Medicaid purposes)		2009		92			(92)		33
34	Telephone System Addition		2010	6,277	157	40	157		863	34
35	Satellite TV Installation		2010	8,250	825	10	825		4,538	35
36	A/C Unit Replacement (North Dining Room)		2010	10,000	1,000	10	1,000		5,500	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 Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	
37	Piping and Wiring (outside lights)	2010	\$ 2,896	\$ 72	40	\$ 72	\$	\$ 396	37
38									38
39	Water Heater	2011	7,442	496	15	496		2,232	39
40	Rooftop A/C replacement	2011	5,721	286	20	286		1,287	40
41	Replace 19 window cranks	2011	3,419	488	7	488		2,197	41
42									42
43	Set Up Wireless Access	2012	4,919	492	10	492		1,722	43
44	Kitchen HVAC Unit	2012	6,507	651	10	651		2,277	44
45									45
46	Hot water heater-Monarch wing	2013	7,270	727	10	727		1,818	46
47	North Wing Renovation								47
48	- Sprinkler System	2013	32,800		27.5	1,193	1,193	2,982	48
49	- Permits and architect fees	2013	32,244		27.5	1,173	1,173	2,931	49
50	- Remove North wing A/C unit and relocate the new AC unit	2013	58,088		27.5	2,112	2,112	5,281	50
51	and corrections due to initial installation								51
52	- Nurse call system	2013	18,243		27.5	663	663	1,658	52
53	- Update phone wiring and speakers	2013	8,243		10	824	824	2,061	53
54	- Bathrooms, carpentry, plumbing, electrical, paint	2013	273,666		27.5	9,951	9,951	24,879	54
55									55
56	Pave & sealcoat parking lots	2013	7,500	750	10	750		1,875	56
57	Mixing Valve	2013	6,200	620	10	620		1,550	57
58	New Vanity in resident room 146	2013	3,100	310	10	310		775	58
59									59
60	10 Ton Rooftop A/C	2014	4,017	402	10	402		603	60
61									61
62	Roof repair, Remove ductwork and reinstall	2015	14,696	735	10	735		735	62
63	Replace Compressor for Wak-in Freezer	2015	5,313	266	10	266		266	63
64	Service and Replace Transfer Switch in Electrical Room	2015	7,945	397	10	397		397	64
65									65
66	To adjust to financial statement depreciation			12,825			(12,825)		66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,818,649	\$ 27,529		\$ 163,781	\$ 136,252	\$ 1,124,720	70

**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	\$ 974,642	\$ 42,922	\$ 121,588	\$ 78,666	5-10	\$ 690,611	71
72	Current Year Purchases	8,666	867	867		5	867	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 983,308	\$ 43,789	\$ 122,455	\$ 78,666		\$ 691,478	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	N/A			\$	\$	\$	\$		\$	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)	\$ 6,998,298	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 71,317	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 286,235	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 214,918	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,816,197	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$ 45,950	92
93			93
94			94
95		\$ 45,950	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:				\$ <u>N/A</u>			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 _____.

N/A

N/A

9. Option to Buy: YES NO Terms: N/A *

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: \$ 22,967 Description: See Sch. 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$	\$	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.

Facility Name: Pine Acres Rehab & Living Ctr
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/2015

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Nursing & Medical Equipment	9,188
Office Equipment	2,729
Copy Machine	11,050
Total - Line 16	<u>22,967</u>

Facility Name & ID Number Pine Acres Rehab & Lving Ctr # 0047720 Report Period Beginning: 01/01/2015 Ending: 12/31/2015
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides. 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	39(3)	hrs	\$	2,936	\$ 211,382	\$	2,936	\$ 211,382	1	
2	Licensed Speech and Language Development Therapist	39(2),(3)	hrs		613	44,144	152	613	44,296	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39(2),(3)	hrs		4,632	333,477	1,670	4,632	335,147	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				219,509		219,509	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Oxygen</u>	39(2)					11,485		11,485	12	
13	Other (specify):									13	
14	TOTAL			\$	8,181	\$ 589,003	\$ 232,816	8,181	\$ 821,819	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 **Pine Acres Rehab & Lving Ctr**

0047720

Report Period Beginning: **01/01/2015**

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2015**

(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	\$ 173,930	\$ 196,780	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>36,870</u>)	1,272,407	1,272,407	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	57,070	70,042	6
7	Other Prepaid Expenses	932,713	932,713	7
8	Accounts Receivable (owners or related parties)	360,202	334,727	8
9	Other(specify): <u>See Sch 17A</u>	80,740	150,012	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,877,062	\$ 2,956,681	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		196,341	13
14	Buildings, at Historical Cost		1,736,051	14
15	Leasehold Improvements, at Historical Cost	289,262	4,082,598	15
16	Equipment, at Historical Cost	286,488	983,308	16
17	Accumulated Depreciation (book methods)	(348,669)	(1,816,197)	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): <u>See Sch 17A</u>		557,785	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 227,081	\$ 5,739,886	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,104,143	\$ 8,696,567	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 294,323	\$ 629,049	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	144,011	144,011	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,294	4,294	31
32	Accrued Real Estate Taxes(Sch.IX-B)		91,700	32
33	Accrued Interest Payable	2,396	24,580	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Sch 17A</u>	1,161,148	1,161,148	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,606,172	\$ 2,054,782	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	565,513	6,980,029	39
40	Mortgage Payable			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)	\$ 565,513	\$ 6,980,029	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,171,685	\$ 9,034,811	46
47	TOTAL EQUITY(page 18, line 24)	\$ 932,458	\$ (338,244)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,104,143	\$ 8,696,567	48

*(See instructions.)

Facility Name: Pine Acres Rehab & Lving Ctr
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/2015

Schedule 17A

XV. Balance Sheet

Line 9 Current Assets Other (specify):

Acct #	Description	After	
		Operating	Consolidation
2998	Rent Receivable	-	503
13100	A/R - Employee Loans	3,000	3,000
14500	RE Escrow - MIP	-	18,468
14600	RE Escrow - RE Taxes	-	37,503
14700	RE Escrow - Insurance	-	12,798
20810	Due To/from AdminAstar	77,740	77,740
Total - Line 9		80,740	150,012

XV. Balance Sheet

Line 22 Long-Term Assets Other (specify):

Acct #	Description	After	
		Operating	Consolidation
14400	RE Escrow Replacement	-	457,656
16030	Construction In Progress	-	45,950
16440	Mortgage Costs	-	56,412
16448	Accum Amort - Org Fees	-	(2,233)
Total - Line 23		-	557,785

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Acct #	Description	After	
		Operating	Consolidation
20300	Accrued Management Fees	333,000	333,000
20435	Accrued Assessment Fee #2	30,022	30,022

20570 Insurance Payable	53,823	53,823
20800 Due To State	166,185	166,185
20812 Due To/From Primary Insurance	-	-
20815 Resident Credit Balances	53,387	53,387
20820 Due To/From Primary Insurance	27,374	27,374
20830 Due To/from BC-BS	3,734	3,734
20840 Due To/from Hospice	2,014	2,014
20905 Due To/from The Springs	250,000	250,000
20920 Due To/From CNRC	189,506	189,506
21510 Resident Refunds	32,103	32,103
30300 Contributions	20,000	20,000
Total - Line 36	<u>1,161,148</u>	<u>1,161,148</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 966,859	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(36,858)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 930,001	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	22,457	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	(20,000)	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)	\$ 2,457	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)	\$ 932,458	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	\$ 6,503,105	1
2	Discounts and Allowances for all Levels	(469,418)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,033,687	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,213,535	6
7	Oxygen	9,783	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,223,318	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	10,648	13
14	Non-Patient Meals	3,204	14
15	Telephone, Television and Radio	3,924	15
16	Rental of Facility Space		16
17	Sale of Drugs	189,588	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,089	19
20	Radiology and X-Ray	7,211	20
21	Other Medical Services	26,464	21
22	Laundry	11,907	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 268,035	23
D. Non-Operating Revenue			
24	Contributions	2,570	24
25	Interest and Other Investment Income***	1,855	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,425	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	10,180	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,180	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,539,645	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,226,935	31
32	Health Care	2,896,214	32
33	General Administration	1,440,823	33
B. Capital Expense			
34	Ownership	661,785	34
C. Ancillary Expense			
35	Special Cost Centers	1,053,570	35
36	Provider Participation Fee	237,861	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,517,188	40
41	Income before Income Taxes (line 30 minus line 40)**	22,457	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 22,457	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,772,898	44
45	Private Pay - Net Inpatient Revenue	1,829,951	45
46	Medicare - Net Inpatient Revenue	1,115,203	46
47	Other-(specify) <u>Managed Care</u>	113,225	47
48	Other-(specify) <u>Hospice</u>	202,410	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,033,687	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.

^ - This entity is a cash basis taxpayer

Facility Name: Pine Acres Rehab & Lving Ctr
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/2015

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

<u>Acct #</u>	<u>Description</u>	<u>Amount</u>
40350	Equipment Rental	-
40899	Prior Year Adjustment	(1,227)
41350	Equipment Rental	1,407
41899	Prior Year Adjustment	1,664
42899	Prior Year Adjustment	(1,318)
43899	Prior Year Adjustment	(156)
45899	Prior Year Adjustment	(1,336)
50899	Prior Year Adjustment	(44)
58899	Prior Year Adjustment	(3,020)
59660	Vending Machine Income	349
59911	Misc. Income	13,861
	Total - Line 28	<u>10,180</u>

Facility Name & ID Number Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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	1,904	2,484	\$ 87,441	\$ 35.20	1
2	Assistant Director of Nursing	1,981	2,256	79,715	35.33	2
3	Registered Nurses	21,456	22,862	636,629	27.85	3
4	Licensed Practical Nurses	14,597	15,683	419,847	26.77	4
5	CNAs & Orderlies	90,223	95,126	1,143,155	12.02	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,005	2,160	31,149	14.42	9
10	Activity Assistants	6,340	6,627	58,703	8.86	10
11	Social Service Workers	2,045	2,156	40,862	18.95	11
12	Dietician					12
13	Food Service Supervisor	3,060	3,251	58,768	18.08	13
14	Head Cook	4,750	5,343	71,101	13.31	14
15	Cook Helpers/Assistants	22,870	24,265	222,484	9.17	15
16	Dishwashers					16
17	Maintenance Workers	4,557	4,860	93,961	19.33	17
18	Housekeepers	11,560	12,071	100,711	8.34	18
19	Laundry	1,888	2,160	22,260	10.31	19
20	Administrator	1,952	2,160	110,836	51.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,768	6,983	168,288	24.10	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,773	2,138	29,909	13.99	31
32	Other Health C: See Sch 20A	6,098	6,653	161,512	24.28	32
33	Other(specify) See Sch 20A	4,482	5,009	132,178	26.39	33
34	TOTAL (lines 1 - 33)	210,309	224,247	\$ 3,669,509 *	\$ 16.36	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	329	\$ 13,816	1(3)	35
36	Medical Director	Monthly	16,100	9(3)	36
37	Medical Records Consultant	6	360	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	38	2,488	11(3)	44
45	Social Service Consultant	22	1,479	12(3)	45
46	Other(specify) <u>MDS Consultant</u>	Monthly	800	10(3)	46
47	<u>PPS Review</u>	Monthly	9,600	10(3)	47
48					48
49	TOTAL (lines 35 - 48)	395	\$ 44,643		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	295	\$ 13,261	10(3)	50
51	Licensed Practical Nurses	57	2,294	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	352	\$ 15,555		53

Facility Name: Pine Acres Rehab & Living Ctr
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/2015

Schedule 20A

XVIII. Staffing and Salary Costs

Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
MDS Coordinator	2,249	2,493	69,156	\$ 27.74
Restorative Supervisor	1,864	2,000	57,856	\$ 28.93
Restorative Aides	1,985	2,160	34,500	\$ 15.97
Total - Line 32 Other Health Care (specify):	6,098	6,653	161,512	\$ 24.28

XVIII. Staffing and Salary Costs

Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Beauty Shop	649	649	11,251	\$ 17.34
Admissions Director	1,849	2,160	52,615	\$ 24.36
Marketing Director	1,984	2,200	68,312	\$ 31.05
Total - Line 33 Other (specify):	4,482	5,009	132,178	\$ 26.39

Facility Name: Pine Acres Rehab & Lving Ctr
IDPH License ID Number: 0047720
Fiscal Year End: 12/31/2015

Schedule 21C

XIX. SUPPORT SCHEDULES

C. Professional Services

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
Total Fr. Pg. 21 Sect C		112,071
Ability Network Inc	Computer Services	4,034
COMS	Computer Services	10,091
Internet Radio	Computer Services	83
Emdeon	Computer Services	800
Information Controls, Inc	Computer Services	785
Medifax-EDI, LLC	Computer Services	100
Singer Networks, LLC	Computer Services	15,230
Vivian McCain	Computer Services	696
CDW	Computer Services	977
Total (agree to Schedule V, line 19, column 3)		<u>144,867</u>
Allocated from RE Entity Professional Services		(17,683)
Reclass MDI Achieve, Inc		(10,091)
Less: Non-Allowable Legal Fees		(9,095)
Total (agree to Schedule V, line 19, column 8)		<u>107,998</u>

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												N/A
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Pine Acres Rehab & Lving Ctr

0047720

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council on Long Term Care \$22,816
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 63,388 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. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 237,861
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? Yes Indicate the amount. \$ 3,204
- (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? Adequate records have been maintained.
- 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.