

Facility Name & ID Number Niles Nrsrg & Rehab Center

0050088 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	304	Skilled (SNF)	304	111,264	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	304	TOTALS	304	111,264	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	94,499	1,366	6,727	102,592	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	94,499	1,366	6,727	102,592	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.21%

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 4,201

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

Facility Name & ID Number Niles Nrsng & Rehab Center # 0050088 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	688,455		80,149	768,604		768,604	406	769,010		1
2	Food Purchase		686,840		686,840		686,840	775	687,615		2
3	Housekeeping	523,245	81,794		605,039		605,039	490	605,529		3
4	Laundry	112,232	35,848		148,080		148,080		148,080		4
5	Heat and Other Utilities			352,068	352,068		352,068	662	352,730		5
6	Maintenance	107,817	37,072	73,626	218,515		218,515	1,187	219,702		6
7	Other (specify):*										7
8	TOTAL General Services	1,431,749	841,554	505,843	2,779,146		2,779,146	3,520	2,782,666		8
	B. Health Care and Programs										
9	Medical Director			25,000	25,000		25,000		25,000		9
10	Nursing and Medical Records	6,017,106	358,499	47,683	6,423,288		6,423,288	(28,674)	6,394,614		10
10a	Therapy			2,120,592	2,120,592		2,120,592		2,120,592		10a
11	Activities	377,695	55,094		432,789		432,789	3,112	435,901		11
12	Social Services	242,036		13,838	255,874		255,874		255,874		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* RX Consultant			30,294	30,294		30,294		30,294		15
16	TOTAL Health Care and Programs	6,636,837	413,593	2,237,407	9,287,837		9,287,837	(25,562)	9,262,275		16
	C. General Administration										
17	Administrative	198,299			198,299		198,299		198,299		17
18	Directors Fees										18
19	Professional Services			437,486	437,486		437,486	(148,984)	288,502		19
20	Dues, Fees, Subscriptions & Promotions			22,410	22,410		22,410	(390)	22,020		20
21	Clerical & General Office Expenses	414,121	147,777	126,192	688,090		688,090	73,992	762,082		21
22	Employee Benefits & Payroll Taxes			1,798,512	1,798,512		1,798,512	57,382	1,855,894		22
23	Inservice Training & Education										23
24	Travel and Seminar			21,641	21,641		21,641	1,645	23,286		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			659,875	659,875		659,875	145,102	804,977		26
27	Other (specify):*										27
28	TOTAL General Administration	612,420	147,777	3,066,116	3,826,313		3,826,313	128,747	3,955,060		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,681,006	1,402,924	5,809,366	15,893,296		15,893,296	106,705	16,000,001		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			322,221	322,221		322,221	163,569	485,790		30
31	Amortization of Pre-Op. & Org.							1,212,336	1,212,336		31
32	Interest			39,017	39,017		39,017	809,853	848,870		32
33	Real Estate Taxes			610,000	610,000		610,000	41,208	651,208		33
34	Rent-Facility & Grounds			1,999,850	1,999,850		1,999,850	(1,993,091)	6,759		34
35	Rent-Equipment & Vehicles										35
36	Other (specify):*										36
37	TOTAL Ownership			2,971,088	2,971,088		2,971,088	233,875	3,204,963		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation			10,631	10,631		10,631		10,631		38
39	Ancillary Service Centers		182,834		182,834		182,834		182,834		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			728,790	728,790		728,790		728,790		42
43	Other (specify):* Bad Debt Exp			1,287,392	1,287,392		1,287,392	(1,287,392)			43
44	TOTAL Special Cost Centers		182,834	2,026,813	2,209,647		2,209,647	(1,287,392)	922,255		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,681,006	1,585,758	10,807,267	21,074,031		21,074,031	(946,812)	20,127,219		45

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

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	(77,420)	30		9
10	Interest and Other Investment Income	(2,079)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(44)	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				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	(1,287,392)	43		24
25	Fund Raising, Advertising and Promotional	(62,321)	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	(25,754)	various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,455,010)		\$	30

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)	508,198	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 508,198		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (946,812)		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

BHF USE ONLY							
48		49		50		51	52

Niles Nrsrg & Rehab Center

ID# 0050088

Report Period Beginning: 01/01/16

Ending: 12/31/16

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (25,021)	21	1
2	Lobbying Expense	(733)	20	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
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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	(25,754)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Niles Nrsng & Rehab Center

0050088

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(44)	450	0	0	0	0	0	0	0	0	0	406	1
2	Food Purchase	0	0	775	0	0	0	0	0	0	0	0	775	2
3	Housekeeping	0	0	490	0	0	0	0	0	0	0	0	490	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	662	0	0	0	0	0	0	0	0	0	662	5
6	Maintenance	0	1,187	0	0	0	0	0	0	0	0	0	1,187	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(44)	2,299	1,265	0	0	0	0	0	0	0	0	3,520	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	(28,674)	0	0	0	0	0	0	0	0	0	(28,674)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	3,112	0	0	0	0	0	0	0	0	3,112	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	(28,674)	3,112	0	0	0	0	0	0	0	0	(25,562)	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	(210,017)	61,033	0	0	0	0	0	0	0	0	(148,984)	19
20	Fees, Subscriptions & Promotions	(733)	343	0	0	0	0	0	0	0	0	0	(390)	20
21	Clerical & General Office Expenses	(87,342)	161,084	250	0	0	0	0	0	0	0	0	73,992	21
22	Employee Benefits & Payroll Taxes	0	57,382	0	0	0	0	0	0	0	0	0	57,382	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	1,645	0	0	0	0	0	0	0	0	0	1,645	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	405	144,697	0	0	0	0	0	0	0	0	145,102	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(88,075)	10,842	205,980	0	0	0	0	0	0	0	0	128,747	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(88,119)	(15,533)	210,357	0	0	0	0	0	0	0	0	106,705	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Niles Nrsg & Rehab Center # 0050088 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(77,420)	287	240,702	0	0	0	0	0	0	0	0	163,569	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	(2,079)	3,717	808,215	0	0	0	0	0	0	0	0	809,853	32
33	Real Estate Taxes	0	0	41,208	0	0	0	0	0	0	0	0	41,208	33
34	Rent-Facility & Grounds	0	6,759	(1,999,850)	0	0	0	0	0	0	0	0	(1,993,091)	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	(79,499)	10,763	302,611	0	233,875	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):*	(1,287,392)	0	0	0	0	0	0	0	0	0	0	(1,287,392)	43
44	TOTAL Special Cost Centers	(1,287,392)	0	0	0	0	0	0	0	0	0	0	(1,287,392)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,455,010)	(4,770)	512,968	0	(946,812)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$ 13,026	Infinity Healthcare Management		\$ 13,476	\$ 450	1
2	V	10 Nursing Wages	47,330	Infinity Healthcare Management		18,656	(28,674)	2
3	V	20 Dues,Fees,Subs & Promotions		Infinity Healthcare Management		343	343	3
4	V	5 Utilities		Infinity Healthcare Management		662	662	4
5	V	6 Maintenance		Infinity Healthcare Management		1,187	1,187	5
6	V	19 Professional Services	355,340	Infinity Healthcare Management		145,323	(210,017)	6
7	V	21 Office Expense	94,443	Infinity Healthcare Management		255,527	161,084	7
8	V	22 Employee Benefit		Infinity Healthcare Management		57,382	57,382	8
9	V	24 Auto/Travel Expense	79	Infinity Healthcare Management		1,724	1,645	9
10	V	26 Insurance		Infinity Healthcare Management		405	405	10
11	V	32 Interest		Infinity Healthcare Management		3,717	3,717	11
12	V	34 Rent		Infinity Healthcare Management		6,759	6,759	12
13	V	30 Depreciation		Infinity Healthcare Management		287	287	13
14	Total		\$ 510,218			\$ 505,448	\$ * (4,770)	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		\$ 61,033	\$ 61,033	15
16	V	21 Office Expense		Niles Nursing Realty		250	250	16
17	V	26 Insurance		Niles Nursing Realty		144,697	144,697	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		808,215	808,215	20
21	V	33 Property Taxes		Niles Nursing Realty		41,208	41,208	21
22	V	34 Rent	1,999,850	Niles Nursing Realty			(1,999,850)	22
23	V							23
24	V							24
25	V	2 Food Purchases		Infinity Healthcare Management		775	775	25
26	V	3 Housekeeping		Infinity Healthcare Management		490	490	26
27	V	11 Activities		Infinity Healthcare Management		3,112	3,112	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		\$ 1,999,850			\$ 2,512,818	\$ * 512,968	39

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

Facility Name & ID Number

Niles Nrsg & Rehab Center

0050088

Report Period Beginning:

01/01/16

Ending:

12/31/16

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

Facility Name & ID Number Niles Nrsg & Rehab Center # 0050088 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

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0050088

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VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

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

Facility Name & ID Number

Niles Nrsng & Rehab Center

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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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	HUD Loan		X	Mortgage	\$94,399.00	7/31/14	\$ 22,000,000	\$ 21,288,760	9/1/49	3.7700	\$ 850,949	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$94,399.00		\$ 22,000,000	\$ 21,288,760			\$ 850,949	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 22,000,000	\$ 21,288,760			\$ 850,949	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 140,654 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 2015 report.		\$	(630,434)	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.)		\$	808,182	2
3. Under or (over) accrual (line 2 minus line 1).		\$	1,438,616	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	(787,408)	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.		\$	651,208	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2011	621,420	8
	2012	610,192	9
	2013	724,630	10
	2014	701,068	11
	2015	808,182	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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.**

Facility Name & ID Number Niles Nrsg & Rehab Center

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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:

A. Land.

	1	2	3	4	
	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

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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		
	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	\$	\$ 686,725	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Signs		2008		271	9	39	7	(2)	58	9
10	Signs		2008		8,184	257	39	210	(47)	1,751	10
11	Sprinkler Installation		2008		2,305	72	39	59	(13)	493	11
12	Fire Alarm Repairs		2008		1,701	54	39	44	(10)	365	12
13	Install Sign		2008		8,315	260	39	213	(47)	1,779	13
14	Prep Work for Sign Install		2008		2,800	88	39	72	(16)	600	14
15	Smoke Damper		2008		2,150	67	39	55	(12)	460	15
16	Boiler Pump Maintenance		2008		1,106	34	39	28	(6)	235	16
17	A/C - Water Chiller		2008		1,164	37	39	30	(7)	250	17
18	A/C - Unit Repair		2008		970	31	39	25	(6)	208	18
19	Fire Dampers		2008		5,543	174	39	142	(32)	1,186	19
20	Fixed Boiler for Hot Water		2008		1,348	43	39	35	(8)	290	20
21	A/C Compressor		2008		12,764	400	39	327	(73)	2,729	21
22	Freezer Repairs		2008		980	31	39	25	(6)	209	22
23	New Motor for Heater, Fix Pump, Boiler		2008		5,493	172	39	141	(31)	1,176	23
24	Hot Water Heater Repairs		2008		908	28	39	23	(5)	193	24
25	Freezer Repairs		2008		1,030	32	39	26	(6)	219	25
26	Dish Installation - Cable		2008		9,000	282	39	231	(51)	1,925	26
27	Cleared Short - Elevator		2008		754	23	39	19	(4)	160	27
28	Replaced Shorting Bar		2008		347	11	39	9	(2)	75	28
29	New Button for Elevator		2008		618	20	39	16	(4)	132	29
30	New Relay for Elevator		2008		300	10	39	8	(2)	65	30
31	New Door Contractor for Elevator		2008		685	22	39	18	(4)	148	31
32	New Contractors/Relays for Elevator		2008		1,157	37	39	30	(7)	249	32
33	Elevator Hydraulic Packing		2008		1,400	44	39	36	(8)	299	33
34	Elevator Hydraulic Oil, Seals, Rings		2008		5,190	163	39	133	(30)	1,110	34
35	Laundry Room Door Installation		2008		1,430	45	39	37	(8)	307	35
36	Shower Valve		2008		1,323	42	39	34	(8)	283	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

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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	\$ 24	39	\$ 20	\$ (4)	\$ 166	37
38	Door Replacement Parts	2008	940	29	39	24	(5)	201	38
39	Door Alarm Systems	2008	2,067	65	39	53	(12)	442	39
40	Door Control Service Electric Work	2008	828	26	39	21	(5)	177	40
41	Painting 2nd Floor	2009	4,250	133	39	109	(24)	846	41
42	Painting 2nd Floor	2009	3,700	116	39	95	(21)	736	42
43	Paint Doors	2009	800	26	39	21	(5)	161	43
44	Remodeling/Painting Supplies	2009	455	15	39	12	(3)	91	44
45	Painting	2009	3,500	110	39	90	(20)	697	45
46	Painting	2009	3,500	110	39	90	(20)	697	46
47	Painting	2009	3,900	122	39	100	(22)	776	47
48	Painting	2009	3,500	110	39	90	(20)	697	48
49	Painting	2009	3,900	122	39	100	(22)	776	49
50	Floor Tiles	2009	5,904	185	39	151	(34)	1,173	50
51	Kitchen Doors	2009	1,500	46	39	38	(8)	297	51
52	Removate Hallways	2009	6,000	188	39	154	(34)	1,194	52
53	Renovate Lobby Floors	2009	4,060	127	39	104	(23)	807	53
54									54
55	Fire Protection Sprinler Work	2009	45,518	1,427	39	1,167	(260)	9,055	55
56	Fire Protection Sprinler Work	2009	59,483	1,864	39	1,525	(339)	11,832	56
57	Install Exhaust Fan	2009	500	16	39	13	(3)	100	57
58	Relocate Drain Pipes	2009	2,525	79	39	65	(14)	503	58
59	Install Wiring & Pipes	2009	1,350	43	39	35	(8)	270	59
60	Install Wiring	2009	1,585	50	39	41	(9)	316	60
61	Install Windows	2009	1,300	40	39	33	(7)	258	61
62	Remove and Install New A/C	2009	38,840	1,218	39	996	(222)	7,726	62
63	A/C Installation	2009	2,392	75	39	61	(14)	475	63
64	A/C Installation	2009	2,200	68	39	56	(12)	436	64
65	Install Floor Tiles	2009	7,200	226	39	185	(41)	1,433	65
66	Furnishing of Signage	2009	2,218	70	39	57	(13)	441	66
67	Fire Sprinkler	2009	1,445	45	39	37	(8)	287	67
68	Painting	2009	3,500	110	39	90	(20)	697	68
69	Install Extra Insulation	2010	1,105	34	39	28	(6)	190	69
70	TOTAL (lines 4 thru 69)		\$ 6,299,975	\$ 163,253		\$ 161,540	\$ (1,713)	\$ 747,632	70

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

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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 12A, Carried Forward		\$ 6,299,975	\$ 163,253		\$ 161,540	\$ (1,713)	\$ 747,632	1
2	Remove and Replaced Existing Carpet Tile	2010	573	18	39	15	(3)	100	2
3	Grain Quarry Tile Materials and Freight	2010	797	24	39	20	(4)	137	3
4	Paint Nursing Station and Baseboards	2010	830	26	39	21	(5)	143	4
5	Freeyer Floor and Dishwasher Sink	2010	530	17	39	14	(3)	93	5
6	Patched/Painted Walls, Handrails, Double Doors	2010	3,200	100	39	82	(18)	554	6
7	Granite and Paint Supplies	2010	710	22	39	18	(4)	123	7
8	Painting on 3rd and 4th Floor	2010	1,635	51	39	42	(9)	284	8
9	Marble Tile and Labor	2010	1,000	32	39	26	(6)	175	9
10	Install Toilet Bowls	2010	327	10	39	8	(2)	56	10
11	Install Toilet Bowls	2010	327	10	39	8	(2)	56	11
12	Removed and Installed New Carpet	2010	1,500	46	39	38	(8)	259	12
13	Install New Kitchen Tiles	2010	1,174	37	39	30	(7)	203	13
14	Tuckpointing	2010	2,215	70	39	57	(13)	384	14
15	Paint	2010	1,887	59	39	48	(11)	326	15
16	Paint and Semi-Gloss	2010	661	21	39	17	(4)	115	16
17	Paint	2010	661	21	39	17	(4)	115	17
18	Paint and Primer	2010	818	26	39	21	(5)	142	18
19	Paint	2010	758	23	39	19	(4)	130	19
20	Painting & Wallpapering	2010	1,556	49	39	40	(9)	207	20
21	Replaced Compressor and Labor	2010	9,500	298	39	244	(54)	1,646	21
22	Install New High Pressure Sodium Light Fixture	2010	880	28	39	23	(5)	153	22
23	New Venolation Air Handler	2010	1,050	33	39	27	(6)	182	23
24	Repair & Replace Hot Gas Line	2010	6,050	189	39	155	(34)	1,048	24
25	Repair & Repave Sidewalks & Parking Lot	2010	30,390	952	39	779	(173)	5,265	25
26	Install New Showers and & Water system	2011	154,527	4,843	39	3,962	(881)	22,816	26
27	Replace Lighting	2011	1,185	37	39	30	(7)	174	27
28	Repair Main Electrical Distribution Box, Install New Outlets & Sv	2011	8,950	280	39	229	(51)	1,320	28
29	Fix Small Steamer and Mount Wire & Install Circulating A/C Pun	2011	4,230	132	39	108	(24)	623	29
30	Replace Compressor on Air Conditioning Chiller	2011	11,624	364	39	298	(66)	1,716	30
31	Replace Ignition Control On Boilers	2011	1,103	34	39	28	(6)	162	31
32	Repair & Seal Power Line Shaft & Remove Rust and Reapir Wall	2011	5,750	180	39	147	(33)	847	32
33	Modernize Two 5 Stop Passenger Elevators	2011	143,386	4,495	39	3,677	(818)	21,173	33
34	TOTAL (lines 1 thru 33)		\$ 6,699,759	\$ 175,780		\$ 171,788	\$ (3,992)	\$ 808,359	34

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

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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	\$ 175,780		\$ 171,788	\$ (3,992)	\$ 808,359	1
2	Modernize Two 5 Stop Passenger Elevators	2011	104,672	3,281	39	2,684	(597)	15,456	2
3	Paint & Materials for First Floor Renevations	2011	654	21	39	17	(4)	97	3
4	Install New Tile, Sand & Paint Walls, Replace Plumbing	2011	3,850	121	39	99	(22)	569	4
5	Install New Floor, Move Electrical Outlers, Install Chair Rail	2011	6,280	197	39	161	(36)	927	5
6	Install Sprinkler Heads in Laundry Room	2011	925	29	39	24	(5)	137	6
7	Recharge Antifreeze System/Change OS&Y Valve	2011	2,998	94	39	77	(17)	443	7
8	Retrofit Lights	2011	40,064	1,255	39	1,027	(228)	5,916	8
9	Recharge Antifreeze System, Refill Freon, Repair A/C	2011	34,518	1,082	39	885	(197)	5,096	9
10	Replace Doors & Locks	2011	517	16	39	13	(3)	76	10
11									11
12	Replace hot water risers, shower drains, p-traps	2012	6,000	188	39	154	(34)	733	12
13	Fire alarn system install	2012	3,000	94	39	77	(17)	366	13
14	Fire alarn system install	2012	2,800	88	39	72	(16)	343	14
15	Install sink drain 7 p-trap, patch floor	2012	2,200	68	39	56	(12)	267	15
16	Vinyl plank flooring	2012	3,086	97	39	79	(18)	376	16
17	Ceiling panels, padlocks, screws, motor & condensor wheels	2012	3,051	95	39	78	(17)	371	17
18	TV remotes, batteries, powerstrips, cable	2012	1,118	35	39	29	(6)	137	18
19	Vinyl cve base, outlet grounded powerstrip	2012	528	17	39	14	(3)	66	19
20	Vinyl cve base case	2012	349	11	39	9	(2)	43	20
21	Install sink drains w grades & p-trap, patch floor	2012	2,200	68	39	56	(12)	267	21
22		2012	1,098	34	39	28	(6)	133	22
23	Repair, sand, prime, & paint walls, install new tiles	2012	860	27	39	22	(5)	105	23
24	Repair, sand, prime, & paint walls, install new tiles	2012	860	27	39	22	(5)	105	24
25	Remove wall paper & molds, install tiles, repair & paint walls	2012	970	31	39	25	(6)	119	25
26	Remove wall paper & molds, repair & paint walls	2012	540	17	39	14	(3)	67	26
27	Paint, prime, sand	2012	540	17	39	14	(3)	67	27
28	Install wooden fence	2012	400	12	39	10	(2)	49	28
29	Paint wall	2012	270	9	39	7	(2)	33	29
30	Install exhaust fans & grills	2012	450	15	39	12	(3)	56	30
31	Remove molds, paint walls, install exhaust fans	2012	500	16	39	13	(3)	62	31
32	Compressor installation	2012	600	18	39	15	(3)	72	32
33	Replace core, dryer, refrigerant	2012	841	27	39	22	(5)	104	33
34	TOTAL (lines 1 thru 33)		\$ 6,926,497	\$ 182,887		\$ 177,603	\$ (5,284)	\$ 841,017	34

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

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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 12C, Carried Forward		\$ 6,926,497	\$ 182,887		\$ 177,603	\$ (5,284)	\$ 841,017	1
2	Installation of compressor	2012	750	23	39	19	(4)	90	2
3	Installation of compressor	2012	750	23	39	19	(4)	90	3
4	Prep, sand & paint walls, repair flooring, install new cove	2012	2,250	71	39	58	(13)	275	4
5	Take out old condensing unit	2012	1,250	39	39	32	(7)	152	5
6	Take out old flooring, install new flooring, paint walls	2012	1,350	43	39	35	(8)	166	6
7	Relace sinks, faucets & countertops	2012	900	28	39	23	(5)	109	7
8	Hoses, sprinklers, gas, pvc brushing, refrigerant cylinder	2012	549	17	39	14	(3)	67	8
9	Paint walls, install new flooring & cove base	2012	1,500	46	39	38	(8)	182	9
10	Remove old flooring, install new tiles, paint walls	2012	2,350	73	39	60	(13)	286	10
11	Paint walls, install new flooring & cove base	2012	2,700	84	39	69	(15)	328	11
12	Paint & supplies	2012	1,476	46	39	38	(8)	181	12
13	Paint & supplies	2012	2,072	65	39	53	(12)	252	13
14	Paint	2012	720	22	39	18	(4)	87	14
15	Paint walls, remove carpet, install new flooring	2012	850	27	39	22	(5)	105	15
16	Paint & supplies	2012	745	23	39	19	(4)	90	16
17	Paint walls, install new flooring & cove base	2012	1,500	46	39	38	(8)	182	17
18	paint wassl, treat mold, repair floors, install new floors	2012	1,800	56	39	46	(10)	219	18
19	Cut opening in ceiling for closet partitions	2012	2,100	66	39	54	(12)	257	19
20	Elevator pits	2012	5,300	166	39	136	(30)	647	20
21	Engineered drawings, hydraulic calculations, hydraulic placards	2012	10,800	339	39	277	(62)	1,381	21
22	Spinkler system	2012	92,810	2,910	39	2,380	(530)	11,325	22
23	Masonry repairs, roof maintenance, sheet metal repairs	2012	85,100	2,667	39	2,182	(485)	10,384	23
24		2012	2,244	71	39	58	(13)	275	24
25		2012	450	15	39	12	(3)	56	25
26	Install double egress hallway doors	2012	3,645	114	39	93	(21)	444	26
27	Install shunt trip breaker for elevator	2012	3,489	109	39	89	(20)	424	27
28	Kitchen hot water boiler	2012	16,745	524	39	429	(95)	2,042	28
29	Domestic water heat exchanger pump	2012	2,975	93	39	76	(17)	363	29
30	Domestic regulating valve rebuid and repair	2012	2,568	81	39	66	(15)	314	30
31	Heating boiler replacement	2012	16,895	529	39	433	(96)	2,060	31
32	Wall base	2012	1,032	32	39	26	(6)	125	32
33	Compressor installation	2012	5,896	185	39	151	(34)	718	33
34	TOTAL (lines 1 thru 33)		\$ 7,202,058	\$ 191,520		\$ 184,666	\$ (6,854)	\$ 874,693	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:

01/01/16

Ending:

12/31/16

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 12D, Carried Forward		\$ 7,202,058	\$ 191,520		\$ 184,666	\$ (6,854)	\$ 874,693	1
2	Compressor installation	2012	5,896	185	39	151	(34)	718	2
3	Power wash, paint and scape etire building	2012	15,950	500	39	409	(91)	1,946	3
4	Remove & install wall and delivery door	2012	1,300	40	39	33	(7)	158	4
5	Remove entire back patio, sidewalk	2012	16,000	501	39	410	(91)	1,951	5
6	Remove shrubbery by exit door	2012	775	24	39	20	(4)	95	6
7	Paint supplies	2012	1,237	39	39	32	(7)	151	7
8	Truck rental	2012	3,000	94	39	77	(17)	366	8
9	Repair, sand, prime, & paint walls, install new tiles	2012	860	27	39	22	(5)	105	9
10									10
11	Items deleted in FY10 and before capital rate reconciliation	2010	30,735	963	39	788	(175)	1,780	11
12									12
13	Fire alarm system	2013	49,096	1,539	39	1,259	(280)	4,733	13
14	Sand/prime 3rd floor dining	2013	2,700	84	39	69	(15)	259	14
15	Prep/sand - dining room	2013	980	31	39	25	(6)	94	15
16	flooring - dementia unit	2013	980	31	39	25	(6)	94	16
17	flooring - dementia unit dining	2013	1,520	48	39	39	(9)	147	17
18	prep/sand flooring - bathrooms	2013	1,150	35	39	29	(6)	109	18
19	prep/sand flooring - bathrooms	2013	1,150	35	39	29	(6)	109	19
20	prep/sand flooring - bathrooms	2013	1,500	46	39	38	(8)	143	20
21	Emergency stop switch - 1st floor	2013	2,005	62	39	51	(11)	192	21
22	Sprinkler / ceiling - 2nd floor	2013	8,000	251	39	205	(46)	770	22
23	Sprinkler / ceiling - 2nd floor	2013	7,000	219	39	179	(40)	673	23
24	Generator	2013	7,165	225	39	184	(41)	692	24
25	Hot water heater	2013	58,850	1,845	39	1,509	(336)	5,672	25
26	Chiller	2013	1,958	61	39	50	(11)	188	26
27	Chiller - 2nd unit	2013	8,496	267	39	218	(49)	819	27
28	A/C condenser	2013	6,115	192	39	157	(35)	590	28
29	Walk in Cooler	2013	5,805	182	39	149	(33)	560	29
30	Motor for exhaust fan	2013	1,571	49	39	40	(9)	150	30
31	Fire pump & repair	2013	1,474	46	39	38	(8)	143	31
32	Sewer drainage - circular drive	2013	8,900	279	39	228	(51)	857	32
33	Pipes/handrails - Stairwell	2013	5,400	169	39	138	(31)	519	33
34	TOTAL (lines 1 thru 33)		\$ 7,459,626	\$ 199,589		\$ 191,267	\$ (8,322)	\$ 899,476	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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 12E, Carried Forward		\$ 7,459,626	\$ 199,589		\$ 191,267	\$ (8,322)	\$ 899,476	1
2	Ashphalt driveway	2013	3,000	94	39	77	(17)	289	2
3	hinges/doors - North Stairway	2013	1,790	56	39	46	(10)	173	3
4	Fire door / oxygen room	2013	5,330	167	39	137	(30)	515	4
5	hinges/doors - business office	2013	(1,607)	(50)	39	(41)	9	(154)	5
6	Swing gate - 1st floor	2013	678	21	39	17	(4)	64	6
7	Doors/hinges - business office	2013	2,024	64	39	52	(12)	195	7
8									8
9	2008 Assets not allowed for increased capital reimbursement	2008	9,000	282	39	231	(51)	1,925	9
10	2009 Assets not allowed for increased capital reimbursement	2009	20,575	645	39	528	(117)	4,093	10
11	2010 Assets not allowed for increased capital reimbursement	2010	1,160	37	39	30	(7)	202	11
12									12
13	Engineer Drawing Regarding Fire System	2014	6,032	189	39	155	(34)	350	13
14	150 door handles for patient rooms	2014	4,021	126	39	103	(23)	233	14
15	102 bathroom faucets	2014	2,973	93	39	76	(17)	172	15
16	50 door handles for patient rooms	2014	1,349	43	39	35	(8)	79	16
17	143 1-1/4x36 CM grab bars for patient bathrooms	2014	3,861	121	39	99	(22)	224	17
18	143 1-1/2x48 CM grab bars for patient bathrooms	2014	4,170	131	39	107	(24)	241	18
19	Ceiling tiles and paint for main hallway	2014	2,882	90	39	74	(16)	167	19
20	Kitchen, Drywall, Grab Bars, Plaster, Sinks, Paint, Stairwell	2014	21,715	681	39	557	(124)	1,257	20
21	Install Delay Egress Door System on 2nd Floor	2014	5,397	169	39	138	(31)	312	21
22	Replaced main circulation pump for boiler #1	2014	1,623	51	39	42	(9)	95	22
23	Replaced 6.5 ton cimpresor on south rooftop unit for lobby	2014	3,500	110	39	90	(20)	203	23
24	New Lights, Repair Windows, Install Floors Rms 302 & 202	2014	1,700	54	39	44	(10)	99	24
25	150 Undersink Piping Protectors for Patient Rooms	2014	3,967	125	39	102	(23)	230	25
26	Fix Sprinkler System to Code	2014	4,928	154	39	126	(28)	285	26
27	Install New Fire Alarm System	2014	8,832	276	39	226	(50)	510	27
28	Install 9 new doors in kitchen and entries to patient wings	2014	7,880	247	39	202	(45)	456	28
29	Fire Doors in Lobby & Kitchen	2014	2,582	81	39	66	(15)	149	29
30	Repair vents for 4 dryers and run to outside air ducts	2014	3,500	110	39	90	(20)	203	30
31	Replaced Circuit, Contactor, & Compressor on Chiller	2014	3,792	119	39	97	(22)	220	31
32	Install Vent Pipe Diesel Storage Tank to Outside Wall	2014	1,850	57	39	47	(10)	107	32
33	Upgrade Fire System	2014	8,400	263	39	215	(48)	486	33
34	TOTAL (lines 1 thru 33)		\$ 7,606,530	\$ 204,195		\$ 195,035	\$ (9,160)	\$ 912,856	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:

01/01/16

Ending:

12/31/16

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 12F, Carried Forward		\$ 7,606,530	\$ 204,195		\$ 195,035	\$ (9,160)	\$ 912,856	1
2	Repair Chiller as it stopped working during 87 degree temps	2014	12,312	386	39	316	(70)	714	2
3	Replace Fire Doors in Lobby	2014	3,241	101	39	83	(18)	188	3
4	Replace 2 Boilers including an indoor/outdoor mgmt control	2014	28,650	899	39	735	(164)	1,659	4
5	Diesel Fire Pump Re-Routing Pipes	2014	3,689	116	39	95	(21)	214	5
6	Replace Hydraulic Piston on Elevator	2014	8,640	271	39	222	(49)	501	6
7	GL Adjustment	2014	11,900	373	39	305	(68)	689	7
8									8
9	Redesign Bedrooms from 4 beds/room to 2 beds/room	2015	5,600	176	39	144	(32)	253	9
10	2nd Floor Nurse Station Cabinets and Countertops	2015	10,000	313	39	256	(57)	450	10
11	Fire Alarm System Install Heat Detectors and Red Strobe	2015	2,650	83	39	68	(15)	120	11
12	Kitchen Exhaust Fan	2015	3,375	106	39	87	(19)	153	12
13	Office Walls, Electrical, Plumbing, and Flooring	2015	2,800	88	39	72	(16)	127	13
14	New Flooring and Wall Repair in Rm 201, Electical Outlets	2015	3,685	116	39	94	(22)	167	14
15	Carrier OEM 40 Ton Compressor	2015	15,750	494	39	404	(90)	710	15
16	Asphalt Paving / Sealcoat / Stripe	2015	60,209	1,888	39	1,544	(344)	2,715	16
17	Chiller Compressor	2015	12,850	402	39	329	(73)	578	17
18	Concrete Slab / 160 ton Air Cooled Carrier Chiller / Water Lines	2015	190,550	5,973	39	4,886	(1,087)	8,591	18
19	Install New Flooring in the 4th Floor Dining Room	2015	8,274	259	39	212	(47)	373	19
20	Courtyard Benches	2015	6,650	209	39	171	(38)	301	20
21	Brazed Hole in Chiller Line, Replaced Freon, Cleaned Leaked Freon	2015	4,408	138	39	113	(25)	199	21
22	Water Pressue Repairs	2015	2,724	86	39	70	(16)	123	22
23	Relocate Existing Oil Line	2015	6,700	210	39	172	(38)	302	23
24	Install New Light Fixtures on 2nd Floor	2015	2,792	88	39	72	(16)	127	24
25	For patient rms 225, 226, & 506 replace all flooring and cove base	2015	3,215	100	39	82	(18)	144	25
26	Replace all flooring and cove base in the 4th floor dining room	2015	4,025	126	39	103	(23)	181	26
27									27
28	Paint 5th Floor Hallway	2016	9,250	290	39	237	(53)	290	28
29	Paint 4th Floor Hallway	2016	12,026	377	39	308	(69)	377	29
30	Paint 4th Floor Hallway	2016	17,186	539	39	441	(98)	539	30
31	3rd, 4th, 5th Floor Handrails	2016	12,245	384	39	314	(70)	384	31
32	Condor Conversion for Astroslide	2016	3,593	112	39	92	(20)	112	32
33	Parking Lot Lights	2016	3,846	121	39	99	(22)	121	33
34	TOTAL (lines 1 thru 33)		\$ 8,079,365	\$ 219,019		\$ 207,161	\$ (11,858)	\$ 934,258	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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 12G, Carried Forward		\$ 8,079,365	\$ 219,019		\$ 207,161	\$ (11,858)	\$ 934,258	1
2									2
3	Pit Ladder	2016	4,261	133	39	109	(24)	133	3
4	Small Walk-in Freezer	2016	4,650	145	39	119	(26)	145	4
5	Remove & Replace Wheel Stops-North Lot	2016	4,694	147	39	120	(27)	147	5
6	Remove & Replace Wheel Stops-South Lot	2016	4,694	147	39	120	(27)	147	6
7	Flooring for 6 Resident Rooms	2016	5,570	175	39	143	(32)	175	7
8	Mechanical Room Air Handler	2016	12,500	392	39	321	(71)	392	8
9	Install New Floors Rooms 523,524,525	2016	4,392	138	39	113	(25)	138	9
10	Repair Room & Bathroom Walls Rooms 526,527,528	2016	4,058	127	39	104	(23)	127	10
11	New Flooring for 6 Rooms	2016	5,570	175	39	143	(32)	175	11
12	Kitchen/Laundry Water Heater Boiler	2016	14,715	461	39	377	(84)	461	12
13	Electrical Supply for the Steamer & Coffee Maker	2016	3,530	111	39	91	(20)	111	13
14	Repair Walls in Rooms 529,530,531	2016	5,000	156	39	128	(28)	156	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,152,999	\$ 221,326		\$ 209,049	\$ (12,277)	\$ 936,565	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:

01/01/16

Ending:

12/31/16

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	\$ 905,018	\$ 103,576	\$ 229,080	\$ 125,504	5-7	\$ 671,772	71
72	Current Year Purchases	238,308	238,308	47,662	(190,646)	5-7	238,308	72
73	Fully Depreciated Assets	415,222				5-7	415,222	73
74								74
75	TOTALS	\$ 1,558,548	\$ 341,884	\$ 276,741	\$ (65,143)		\$ 1,325,302	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)	\$ 10,211,547	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 563,210	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 485,790	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (77,420)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,261,867	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.

Facility Name & ID Number Niles Nrsg & Rehab Center

0050088

Report Period Beginning: 01/01/16

Ending: 12/31/16

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								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.	_____ /2017	\$ _____
13.	_____ /2018	\$ _____
14.	_____ /2019	\$ _____

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.

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a-3	hrs	\$	8,729	\$ 639,396	\$	8,729	\$ 639,396	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		5,430	321,639		5,430	321,639	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs		12,617	765,807		12,617	765,807	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				171,478		171,478	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>X-Ray</u>	39-2					5,566		5,566	12
13	Other (specify): <u>Lab</u>	39-2					5,790		5,790	13
14	TOTAL			\$	26,776	\$ 1,726,842	\$ 182,834	26,776	\$ 1,909,676	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.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (456,427)	\$ 309,429	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,549,621	6,549,621	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	401,817	401,817	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):		350,069	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,495,011	\$ 7,610,936	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	2,152,999	2,152,999	15
16	Equipment, at Historical Cost	950,549	1,558,549	16
17	Accumulated Depreciation (book methods)	(1,184,292)	(2,261,870)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	156,521	18,341,584	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(5,353,568)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Escrow Accounts)	918,989	1,177,265	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,994,766	\$ 22,114,959	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,489,777	\$ 29,725,895	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,541,866	\$ 5,541,866	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(50,940)	(50,940)	28
29	Short-Term Notes Payable		337,020	29
30	Accrued Salaries Payable	433,762	433,762	30
31	Accrued Taxes Payable (excluding real estate taxes)	44,753	44,753	31
32	Accrued Real Estate Taxes(Sch.IX-B)	610,000	642,571	32
33	Accrued Interest Payable		66,882	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,579,441	\$ 7,015,914	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	26,807	26,807	39
40	Mortgage Payable		20,951,740	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	\$ 20,978,547	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,606,248	\$ 27,994,461	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,883,529	\$ 1,731,434	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,489,777	\$ 29,725,895	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,277,588	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,277,588	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	605,940	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Rounding	1	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 605,941	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)	\$ 2,883,529	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	\$ 20,731,770	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,731,770	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	807,241	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 807,241	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	103,537	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,988	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 114,525	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,413	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,413	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Miscellaneous Revenue</u>	25,021	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 25,021	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,679,970	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,779,148	31
32	Health Care	9,287,836	32
33	General Administration	3,826,312	33
B. Capital Expense			
34	Ownership	2,971,088	34
C. Ancillary Expense			
35	Special Cost Centers	182,834	35
36	Provider Participation Fee	728,790	36
D. Other Expenses (specify):			
37	<u>Bad Debt Expense</u>	1,287,392	37
38	<u>Medically Necessary Transportatino</u>	10,630	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 21,074,030	40
41	Income before Income Taxes (line 30 minus line 40)**	605,940	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 605,940	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 16,273,957	44
45	Private Pay - Net Inpatient Revenue	271,199	45
46	Medicare - Net Inpatient Revenue	2,567,338	46
47	Other-(specify) <u>Net Inpatient Revenue</u>	1,619,276	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 20,731,770	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 Nrsg & Rehab Center

0050088

Report Period Beginning:

01/01/16

Ending:

12/31/16

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,393	1,678	\$ 91,834	\$ 54.73	1
2	Assistant Director of Nursing	8,446	9,460	326,826	34.55	2
3	Registered Nurses	46,883	51,998	1,652,641	31.78	3
4	Licensed Practical Nurses	37,322	41,108	1,064,824	25.90	4
5	CNAs & Orderlies	167,805	186,664	2,682,304	14.37	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	21,003	23,309	377,695	16.20	9
10	Activity Assistants					10
11	Social Service Workers	10,787	11,648	242,036	20.78	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	46,592	51,424	688,455	13.39	15
16	Dishwashers					16
17	Maintenance Workers	5,326	6,274	107,817	17.18	17
18	Housekeepers	37,222	42,025	523,245	12.45	18
19	Laundry	8,310	9,531	112,232	11.78	19
20	Administrator	4,106	4,594	198,299	43.16	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	28,319	30,771	550,504	17.89	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	3,535	3,820	62,294	16.31	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	427,049	474,304	\$ 8,681,006 *	\$ 18.30	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	402	\$ 14,079	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	1,362	47,683	10-3	38
39	Pharmacist Consultant	606	30,294	15-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	7,875	393,750	10-3	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	359	12,559	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	10,604	\$ 498,365		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. SUPPORT SCHEDULES

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
<u>Margaux Dominguez</u>	<u>Administrator</u>		\$ <u>36,776</u>	<u>Workers' Compensation Insurance</u>	\$ <u>176,256</u>	<u>IDPH License Fee</u>	\$ <u>3,980</u>		
<u>John Marc Sianghio</u>	<u>Administrator</u>		<u>60,389</u>	<u>Unemployment Compensation Insurance</u>	<u>69,273</u>	<u>Advertising: Employee Recruitment</u>			
<u>Ambreen Qureshi</u>	<u>Administrator</u>		<u>101,134</u>	<u>FICA Taxes</u>	<u>645,158</u>	<u>Health Care Worker Background Check</u>			
				<u>Employee Health Insurance</u>	<u>821,620</u>	(Indicate # of checks performed _____)			
				<u>Employee Meals</u>		<u>Patient Background Checks</u>			
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>IHCA</u>	<u>12,457</u>		
				<u>Uniform Expense</u>	<u>6,605</u>	<u>CLIA Lab Program</u>	<u>150</u>		
				<u>Pension Expense</u>	<u>104,007</u>	<u>Village of Niles</u>	<u>4,902</u>		
				<u>Employee Expense</u>	<u>32,975</u>	<u>Illinois Fire Marshall</u>	<u>70</u>		
TOTAL (agree to Schedule V, line 17, col. 1)			\$ <u>198,299</u>			<u>Various</u>	<u>461</u>		
(List each licensed administrator separately.)						<u>Less: Public Relations Expense</u>	(_____)		
B. Administrative - Other						<u>Non-allowable advertising</u>	(_____)		
Description			Amount			<u>Yellow page advertising</u>	(_____)		
			\$ _____						

TOTAL (agree to Schedule V, line 17, col. 3)			\$ _____	TOTAL (agree to Schedule V, line 22, col.8)	\$ <u>1,855,894</u>	TOTAL (agree to Sch. V, line 20, col. 8)	\$ <u>22,020</u>		
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
<u>Bradley Associates</u>	<u>Accounting</u>		\$ <u>10,129</u>			\$ _____	<u>Out-of-State Travel</u>	\$ _____	
<u>Johnson & Goldberg</u>	<u>Accounting</u>		<u>2,900</u>			_____		_____	
<u>Capital One</u>	<u>Accounting</u>		<u>7,976</u>			_____		_____	
<u>Meyer Magence</u>	<u>Legal</u>		<u>4,197</u>			_____	<u>In-State Travel</u>	_____	
<u>Myers Carden & Sax LLC</u>	<u>Legal</u>		<u>6,075</u>			_____	<u>Mileage</u>	<u>15,393</u>	
<u>Meyer Magence</u>	<u>Professional</u>		<u>(4,197)</u>			_____	<u>Auto Allowance</u>	<u>1,554</u>	
<u>MTS Consulting</u>	<u>Professional</u>		<u>7,181</u>			_____		_____	
<u>Pinnacle Quality Insight</u>	<u>Professional</u>		<u>719</u>			_____	<u>Seminar Expense</u>	_____	
<u>1st Real Estate Services</u>	<u>Professional</u>		<u>3,250</u>			_____	<u>Education & Seminars</u>	<u>6,339</u>	
<u>Infinity Healthcare</u>	<u>Professional/Mgmt</u>		<u>399,256</u>			_____		_____	
						_____		_____	
						_____	<u>Entertainment Expense</u>	(_____)	
TOTAL (agree to Schedule V, line 19, column 3)			\$ <u>437,486</u>	TOTAL		\$ _____	(agree to Sch. V, line 24, col. 8)		
(For legal fee disclosure, see page 39 of instructions)							TOTAL	\$ <u>23,286</u>	

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Niles Nrsng & Rehab Center

0050088

Report Period Beginning: 01/01/16

Ending: 12/31/16

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? 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? Mp 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. \$ 148,937 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. \$ 728,790
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