

Facility Name & ID Number Niles Nrsrg & Rehab Center

0050088 Report Period Beginning: 1/1/17 Ending: 12/31/17

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	110,960	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	110,960	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	90,206	2,671	10,514	103,391	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	90,206	2,671	10,514	103,391	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.18%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 6/20/08

J. Was the facility purchased or leased after January 1, 1978?
YES Date 6/20/08 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 4,795

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: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Niles Nrsng & Rehab Center # 0050088 Report Period Beginning: 1/1/17 Ending: 12/31/17

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	688,026	75,460	18,046	781,532		781,532	(773)	780,759		1
2	Food Purchase		781,648		781,648		781,648	1,659	783,307		2
3	Housekeeping	532,948	73,706		606,654		606,654	502	607,156		3
4	Laundry	125,789	42,077		167,866		167,866		167,866		4
5	Heat and Other Utilities			337,847	337,847		337,847	677	338,524		5
6	Maintenance	109,943	35,235	99,483	244,661		244,661	570	245,231		6
7	Other (specify):*										7
8	TOTAL General Services	1,456,706	1,008,126	455,376	2,920,208		2,920,208	2,635	2,922,843		8
	B. Health Care and Programs										
9	Medical Director			38,500	38,500		38,500		38,500		9
10	Nursing and Medical Records	6,149,610	321,679	55,668	6,526,957		6,526,957	1,206	6,528,163		10
10a	Therapy			1,623,301	1,623,301		1,623,301		1,623,301		10a
11	Activities	381,469	46,456		427,925		427,925		427,925		11
12	Social Services	220,733		7,532	228,265		228,265		228,265		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* RX Consultant			30,555	30,555		30,555	(561)	29,994		15
16	TOTAL Health Care and Programs	6,751,812	368,135	1,755,556	8,875,503		8,875,503	645	8,876,148		16
	C. General Administration										
17	Administrative	204,571			204,571		204,571		204,571		17
18	Directors Fees										18
19	Professional Services			495,770	495,770		495,770	(217,072)	278,698		19
20	Dues, Fees, Subscriptions & Promotions			21,523	21,523		21,523	(131)	21,392		20
21	Clerical & General Office Expenses	434,667	143,788	140,806	719,261		719,261	73,990	793,251		21
22	Employee Benefits & Payroll Taxes			1,611,886	1,611,886		1,611,886	39,764	1,651,650		22
23	Inservice Training & Education										23
24	Travel and Seminar			24,211	24,211		24,211	4,860	29,071		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			524,886	524,886		524,886	139,093	663,979		26
27	Other (specify):*										27
28	TOTAL General Administration	639,238	143,788	2,819,082	3,602,108		3,602,108	40,504	3,642,612		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,847,756	1,520,049	5,030,014	15,397,819		15,397,819	43,784	15,441,603		29

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

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

Facility Name & ID Number

Niles Nrsng & Rehab Center

#0050088

Report Period Beginning:

1/1/17

Ending:

12/31/17

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			106,876	106,876		106,876	266,515	373,391			30
31	Amortization of Pre-Op. & Org.							1,212,336	1,212,336			31
32	Interest							776,019	776,019			32
33	Real Estate Taxes			891,021	891,021		891,021		891,021			33
34	Rent-Facility & Grounds			1,864,320	1,864,320		1,864,320	(1,857,871)	6,449			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* Replacement tax			2,218	2,218		2,218		2,218			36
37	TOTAL Ownership			2,864,435	2,864,435		2,864,435	396,999	3,261,434			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			21,352	21,352		21,352		21,352			38
39	Ancillary Service Centers		179,763		179,763		179,763	(2,998)	176,765			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			753,476	753,476		753,476		753,476			42
43	Other (specify):* Bad debt expense			591,012	591,012		591,012	(591,012)				43
44	TOTAL Special Cost Centers		179,763	1,365,840	1,545,603		1,545,603	(594,010)	951,593			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,847,756	1,699,812	9,260,289	19,807,857		19,807,857	(153,227)	19,654,630			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	25,633	30		9
10	Interest and Other Investment Income	(20,025)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(96)	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	(7,142)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(591,012)	43		24
25	Fund Raising, Advertising and Promotional	(63,954)	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	(9,192)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (665,788)		\$	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)	512,561	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 512,561		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (153,227)		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	

Niles Nrsng & Rehab Center

ID# 0050088

Report Period Beginning: 1/1/17

Ending: 12/31/17

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income - Medical Records	\$ (245)	10	1
2	Vending Income	(1,940)	21	2
3	Collection costs	(1,866)	21	3
4	Lobbying	(1,008)	20	4
5	Miscellaneous Income	(546)	21	5
6	RP Profit	(28)	10	6
7	RP Profit	(561)	15	7
8	RP Profit	(2,998)	39	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
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30				30
31				31
32				32
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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	(9,192)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Niles Nrsng & Rehab Center

0050088

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	(96)	(677)	0	0	0	0	0	0	0	0	0	(773)	1
2	Food Purchase	0	1,659	0	0	0	0	0	0	0	0	0	1,659	2
3	Housekeeping	0	502	0	0	0	0	0	0	0	0	0	502	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	677	0	0	0	0	0	0	0	0	0	677	5
6	Maintenance	0	570	0	0	0	0	0	0	0	0	0	570	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(96)	2,731	0	0	0	0	0	0	0	0	0	2,635	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	(273)	1,479	0	0	0	0	0	0	0	0	0	1,206	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(561)	0	0	0	0	0	0	0	0	0	0	(561)	15
16	TOTAL Health Care and Programs	(834)	1,479	0	0	0	0	0	0	0	0	0	645	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	(224,936)	7,864	0	0	0	0	0	0	0	0	(217,072)	19
20	Fees, Subscriptions & Promotions	(1,008)	877	0	0	0	0	0	0	0	0	0	(131)	20
21	Clerical & General Office Expenses	(75,448)	149,188	250	0	0	0	0	0	0	0	0	73,990	21
22	Employee Benefits & Payroll Taxes	0	39,764	0	0	0	0	0	0	0	0	0	39,764	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	4,860	0	0	0	0	0	0	0	0	0	4,860	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	816	138,277	0	0	0	0	0	0	0	0	139,093	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(76,456)	(29,431)	146,391	0	40,504	28							
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(77,386)	(25,221)	146,391	0	43,784	29							

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Niles Nrsg & Rehab Center # 0050088 Report Period Beginning: 1/1/17 Ending: 12/31/17

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	25,633	180	240,702	0	0	0	0	0	0	0	0	266,515	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	(20,025)	0	796,044	0	0	0	0	0	0	0	0	776,019	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	(1,857,871)	0	0	0	0	0	0	0	0	(1,857,871)	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	5,608	180	391,211	0	396,999	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	(2,998)	0	0	0	0	0	0	0	0	0	0	(2,998)	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):*	(591,012)	0	0	0	0	0	0	0	0	0	0	(591,012)	43
44	TOTAL Special Cost Centers	(594,010)	0	0	0	0	0	0	0	0	0	0	(594,010)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(665,788)	(25,041)	537,602	0	(153,227)	45							

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Michael Blisko	40	Ambassador Nursing & Rehab Center	Chicago	Infinity Healthcare	Hillside	Consulting Co.
Moishe Gubin	40	Belhaven Nursing & Rehab Center	Chicago	Niles Nursing Realty		Realty Co
A & F realty	20	City View Multicare Center	Cicero			
		Continental Nursing & Rehab Center	Chicago			
		Forest View Rehab & Nursing Center	Itasca			
		Lakeview Nursing & Rehab Center	Chicago			
		Midway Neurological & Rehab Center	Bridgeview			

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	1 Dietary	\$ 3,899	Infinity Healthcare Management		\$ 3,222	\$ (677)	1
2	V	2 Food Purchase		Infinity Healthcare Management		1,659	1,659	2
3	V	3 Housekeeping		Infinity Healthcare Management		502	502	3
4	V	5 Utilities		Infinity Healthcare Management		677	677	4
5	V	6 Maintenance		Infinity Healthcare Management		570	570	5
6	V	10 Nursing wages	55,668	Infinity Healthcare Management		57,147	1,479	6
7	V	19 Professional Services	371,945	Infinity Healthcare Management		147,009	(224,936)	7
8	V	20 Dues and fees		Infinity Healthcare Management		877	877	8
9	V	21 Office Expense	142,948	Infinity Healthcare Management		292,136	149,188	9
10	V	22 Employee benefits		Infinity Healthcare Management		39,764	39,764	10
11	V	24 Auto/travel expense		Infinity Healthcare Management		4,860	4,860	11
12	V	26 Insurance		Infinity Healthcare Management		816	816	12
13	V	30 Depreciation		Infinity Healthcare Management		180	180	13
14	Total		\$ 574,460			\$ 549,419	\$ * (25,041)	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	32 Interest	\$	Infinity Healthcare Management		\$ 19	\$	19	15
16	V	34 Rent		Infinity Healthcare Management		6,449		6,449	16
17	V								17
18	V	19 Professional Fees		Niles Nursing Realty		7,864		7,864	18
19	V	21 Office Expense		Niles Nursing Realty		250		250	19
20	V	26 Insurance		Niles Nursing Realty		138,277		138,277	20
21	V	30 Depreciation		Niles Nursing Realty		240,702		240,702	21
22	V	31 Amortization		Niles Nursing Realty		1,212,336		1,212,336	22
23	V	32 Interest		Niles Nursing Realty		796,025		796,025	23
24	V	34 Rent	1,864,320	Niles Nursing Realty				(1,864,320)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,864,320			\$ 2,401,922	\$ *	537,602	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:

1/1/17

Ending:

12/31/17

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: 1/1/17 Ending: 12/31/17

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Niles Nrsg & Rehab Center

0050088

Report Period Beginning:

1/1/17

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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

0050088

Report Period Beginning:

1/1/17

Ending:

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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**					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	\$ 20,952,796	9/1/49	3.7700	\$ 796,025	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	\$ 20,952,796			\$ 796,025	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	\$ 20,952,796			\$ 796,025	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 138,277 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 2016 report.		\$	(787,408)	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.)		\$	786,432	2
3. Under or (over) accrual (line 2 minus line 1).		\$	1,573,840	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	(682,819)	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.		\$	891,021	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	610,192	8	
	2013	724,630	9	
	2014	701,068	10	
	2015	808,182	11	
	2016	786,432	12	
				FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2016	\$	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.**

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Niles Nrsg & Rehab Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050088

CONTACT PERSON REGARDING THIS REPORT Daniel S. Gaafar

TELEPHONE (317) 237-5500 FAX #: (317) 237-5503

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-11-306-005-0000</u>	<u>Nursing Home</u>	\$ <u>307,986.00</u>	\$ <u>307,986.00</u>
2. <u>09-11-306-006-0000</u>	<u>Nursing Home</u>	\$ <u>307,873.00</u>	\$ <u>307,873.00</u>
3. <u>09-11-306-013-0000</u>	<u>Nursing Home</u>	\$ <u>170,573.00</u>	\$ <u>170,573.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>786,432.00</u></u>	\$ <u><u>786,432.00</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Niles Nrsg & Rehab Center

0050088

Report Period Beginning:

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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).

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 8/31/12

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	Facility		2012	\$ 500,000	1
2					2
3	TOTALS			\$ 500,000	3

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	\$	\$ 840,571	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Signs		2008	271	7	39	7		65	9
10	Signs		2008	8,184	210	39	210		1,961	10
11	Sprinkler Installation		2008	2,305	59	39	59		552	11
12	Fire Alarm Repairs		2008	1,701	44	39	44		409	12
13	Install Sign		2008	8,315	213	39	213		1,992	13
14	Prep Work for Sign Install		2008	2,800	72	39	72		672	14
15	Smoke Damper		2008	2,150	55	39	55		515	15
16	Boiler Pump Maintenance		2008	1,106	28	39	28		263	16
17	A/C - Water Chiller		2008	1,164	30	39	30		280	17
18	A/C - Unit Repair		2008	970	25	39	25		233	18
19	Fire Dampers		2008	5,543	142	39	142		1,328	19
20	Fixed Boiler for Hot Water		2008	1,348	35	39	35		325	20
21	A/C Compressor		2008	12,764	327	39	327		3,056	21
22	Freezer Repairs		2008	980	25	39	25		234	22
23	New Motor for Heater, Fix Pump, Boiler		2008	5,493	141	39	141		1,317	23
24	Hot Water Heater Repairs		2008	908	23	39	23		216	24
25	Freezer Repairs		2008	1,030	26	39	26		245	25
26	Dish Installation - Cable		2008	9,000	231	39	231		2,156	26
27	Cleared Short - Elevator		2008	754	19	39	19		179	27
28	Replaced Shorting Bar		2008	347	9	39	9		84	28
29	New Button for Elevator		2008	618	16	39	16		148	29
30	New Relay for Elevator		2008	300	8	39	8		73	30
31	New Door Contractor for Elevator		2008	685	18	39	18		166	31
32	New Contractors/Relays for Elevator		2008	1,157	30	39	30		279	32
33	Elevator Hydraulic Packing		2008	1,400	36	39	36		335	33
34	Elevator Hydraulic Oil, Seals, Rings		2008	5,190	133	39	133		1,243	34
35	Laundry Room Door Installation		2008	1,430	37	39	37		344	35
36	3rd floor exit		2008	1,323	34	39	34		317	36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Niles Nrsrg & Rehab Center

0050088

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	\$ 20	39	\$ 20		\$ 186	37
38	Door Replacement Parts	2008	940	24	39	24		225	38
39	Door Alarm Systems	2008	2,067	53	39	53		495	39
40	Door Control Service Electric Work	2008	828	21	39	21		198	40
41	Painting 2nd Floor	2009	4,250	109	39	109		955	41
42	Painting 2nd Floor	2009	3,700	95	39	95		831	42
43	Paint Doors	2009	800	21	39	21		182	43
44	Remodeling/Painting Supplies	2009	455	12	39	12		103	44
45	Painting	2009	3,500	90	39	90		787	45
46	Painting	2009	3,500	90	39	90		787	46
47	Painting	2009	3,900	100	39	100		876	47
48	Painting	2009	3,500	90	39	90		787	48
49	Painting	2009	3,900	100	39	100		876	49
50	Floor Tiles	2009	5,904	151	39	151		1,324	50
51	Kitchen Doors	2009	1,500	38	39	38		335	51
52	Removate Hallways	2009	6,000	154	39	154		1,348	52
53	Renovate Lobby Floors	2009	4,060	104	39	104		911	53
54									54
55	Fire Protection Sprinler Work	2009	45,518	1,167	39	1,167		10,223	55
56	Fire Protection Sprinler Work	2009	59,483	1,525	39	1,525		13,358	56
57	Install Exhaust Fan	2009	500	13	39	13		113	57
58	Relocate Drain Pipes	2009	2,525	65	39	65		568	58
59	Install Wiring & Pipes	2009	1,350	35	39	35		305	59
60	Install Wiring	2009	1,585	41	39	41		357	60
61	Install Windows	2009	1,300	33	39	33		291	61
62	Remove and Install New A/C	2009	38,840	996	39	996		8,723	62
63	A/C Installation	2009	2,392	61	39	61		536	63
64	A/C Installation	2009	2,200	56	39	56		492	64
65	Install Floor Tiles	2009	7,200	185	39	185		1,618	65
66	Furnishing of Signage	2009	2,218	57	39	57		498	66
67	Fire Sprinkler	2009	1,445	37	39	37		324	67
68	Painting	2009	3,500	90	39	90		787	68
69	Install Extra Insulation	2010	1,105	28	39	28		218	69
70	TOTAL (lines 4 thru 69)		\$ 6,299,975	\$ 161,540		\$ 161,540	\$	\$ 909,175	70

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

Facility Name & ID Number Niles Nrsg & Rehab Center

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,299,975	\$ 161,540		\$ 161,540	\$	\$ 909,175	1
2	Remove and Replaced Existing Carpet Tile	2010	573	15	39	15		115	2
3	Grain Quarry Tile Materials and Freight	2010	797	20	39	20		157	3
4	Paint Nursing Station and Baseboards	2010	830	21	39	21		164	4
5	Freeyer Floor and Dishwasher Sink	2010	530	14	39	14		107	5
6	Patched/Painted Walls, Handrails, Double Doors	2010	3,200	82	39	82		636	6
7	Granite and Paint Supplies	2010	710	18	39	18		141	7
8	Painting on 3rd and 4th Floor	2010	1,635	42	39	42		326	8
9	Marble Tile and Labor	2010	1,000	26	39	26		201	9
10	Install Toilet Bowls	2010	327	8	39	8		64	10
11	Install Toilet Bowls	2010	327	8	39	8		64	11
12	Removed and Installed New Carpet	2010	1,500	38	39	38		297	12
13	Install New Kitchen Tiles	2010	1,174	30	39	30		233	13
14	Tuckpointing	2010	2,215	57	39	57		441	14
15	Paint	2010	1,887	48	39	48		374	15
16	Paint and Semi-Gloss	2010	661	17	39	17		132	16
17	Paint	2010	661	17	39	17		132	17
18	Paint and Primer	2010	818	21	39	21		163	18
19	Paint	2010	758	19	39	19		149	19
20	Painting & Wallpapering	2010	1,556	40	39	40		310	20
21	Replaced Compressor and Labor	2010	9,500	244	39	244		1,890	21
22	Install New High Pressure Sodium Light Fixture	2010	880	23	39	23		176	22
23	New Venolation Air Handler	2010	1,050	27	39	27		209	23
24	Repair & Replace Hot Gas Line	2010	6,050	155	39	155		1,203	24
25	Repair & Repave Sidewalks & Parking Lot	2010	30,390	779	39	779		6,044	25
26	Install New Showers and & Water system	2011	154,527	3,962	39	3,962		26,778	26
27	Replace Lighting	2011	1,185	30	39	30		204	27
28	Repair Main Electrical Distribution Box, Install New Outlets & Sv	2011	8,950	229	39	229		1,549	28
29	Fix Small Steamer and Mount Wire & Install Circulating A/C Pun	2011	4,230	108	39	108		731	29
30	Replace Compressor on Air Conditioning Chiller	2011	11,624	298	39	298		2,014	30
31	Replace Ignition Control On Boilers	2011	1,103	28	39	28		190	31
32	Repair & Seal Power Line Shaft & Remove Rust and Reapir Wall	2011	5,750	147	39	147		994	32
33	Modernize Two 5 Stop Passenger Elevators	2011	143,386	3,677	39	3,677		24,850	33
34	TOTAL (lines 1 thru 33)		\$ 6,699,759	\$ 171,788		\$ 171,788	\$	\$ 980,213	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:

1/1/17

Ending:

12/31/17

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	\$ 171,788		\$ 171,788		\$ 980,213	1
2	Modernize Two 5 Stop Passenger Elevators	2011	104,672	2,684	39	2,684		18,140	2
3	Paint & Materials for First Floor Renevations	2011	654	17	39	17		114	3
4	Install New Tile, Sand & Paint Walls, Replace Plumbing	2011	3,850	99	39	99		668	4
5	Install New Floor, Move Electrical Outlers, Install Chair Rail	2011	6,280	161	39	161		1,088	5
6	Install Sprinkler Heads in Laundry Room	2011	925	24	39	24		161	6
7	Recharge Antifreeze System/Change OS&Y Valve	2011	2,998	77	39	77		520	7
8	Retrofit Lights	2011	40,064	1,027	39	1,027		6,943	8
9	Recharge Antifreeze System, Refill Freon, Repair A/C	2011	34,518	885	39	885		5,981	9
10	Replace Doors & Locks	2011	517	13	39	13		89	10
11									11
12	Replace hot water risers, shower drains, p-traps	2012	6,000	154	39	154		887	12
13	Fire alarn system install	2012	3,000	77	39	77		443	13
14	Fire alarn system install	2012	2,800	72	39	72		415	14
15	Install sink drain 7 p-trap, patch floor	2012	2,200	56	39	56		323	15
16	Vinyl plank flooring	2012	3,086	79	39	79		455	16
17	Ceiling panels, padlocks, screws, motor & condensor wheels	2012	3,051	78	39	78		449	17
18	TV remotes, batteries, powerstrips, cable	2012	1,118	29	39	29		166	18
19	Vinyl cve base, outlet grounded powerstrip	2012	528	14	39	14		80	19
20	Vinyl cve base case	2012	349	9	39	9		52	20
21	Install sink drains w grades & p-trap, patch floor	2012	2,200	56	39	56		323	21
22		2012	1,098	28	39	28		161	22
23	Repair, sand, prime, & paint walls, install new tiles	2012	860	22	39	22		127	23
24	Repair, sand, prime, & paint walls, install new tiles	2012	860	22	39	22		127	24
25	Remove wall paper & molds, install tiles, repair & paint walls	2012	970	25	39	25		144	25
26	Remove wall paper & molds, repair & paint walls	2012	540	14	39	14		81	26
27	Paint, prime, sand	2012	540	14	39	14		81	27
28	Install wooden fence	2012	400	10	39	10		59	28
29	Paint wall	2012	270	7	39	7		40	29
30	Install exhaust fans & grills	2012	450	12	39	12		68	30
31	Remove molds, paint walls, install exhaust fans	2012	500	13	39	13		75	31
32	Compressor installation	2012	600	15	39	15		87	32
33	Replace core, dryer, refrigerant	2012	841	22	39	22		126	33
34	TOTAL (lines 1 thru 33)		\$ 6,926,497	\$ 177,603		\$ 177,603		\$ 1,018,686	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:

1/1/17

Ending:

12/31/17

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	\$ 177,603		\$ 177,603	\$	\$ 1,018,686	1
2	Installation of compressor	2012	750	19	39	19		109	2
3	Installation of compressor	2012	750	19	39	19		109	3
4	Prep, sand & paint walls, repair flooring, install new cove	2012	2,250	58	39	58		333	4
5	Take out old condensing unit	2012	1,250	32	39	32		184	5
6	Take out old flooring, install new flooring, paint walls	2012	1,350	35	39	35		201	6
7	Relace sinks, faucets & countertops	2012	900	23	39	23		132	7
8	Hoses, sprinklers, gas, pvc brushing, refrigerant cylinder	2012	549	14	39	14		81	8
9	Paint walls, install new flooring & cove base	2012	1,500	38	39	38		220	9
10	Remove old flooring, install new tiles, paint walls	2012	2,350	60	39	60		346	10
11	Paint walls, install new flooring & cove base	2012	2,700	69	39	69		397	11
12	Paint & supplies	2012	1,476	38	39	38		219	12
13	Paint & supplies	2012	2,072	53	39	53		305	13
14	Paint	2012	720	18	39	18		105	14
15	Paint walls, remove carpet, install new flooring	2012	850	22	39	22		127	15
16	Paint & supplies	2012	745	19	39	19		109	16
17	Paint walls, install new flooring & cove base	2012	1,500	38	39	38		220	17
18	paint wasll, treat mold, repair floors, install new floors	2012	1,800	46	39	46		265	18
19	Cut opening in ceiling for closet partitions	2012	2,100	54	39	54		311	19
20	Elevator pits	2012	5,300	136	39	136		783	20
21	Engineered drawings, hydraulic calculations, hydraulic placards	2012	10,800	277	39	277		1,595	21
22	Spinkler system	2012	92,810	2,380	39	2,380		13,705	22
23	Masonry repairs, roof maintenance, sheet metal repairs	2012	85,100	2,182	39	2,182		12,566	23
24		2012	2,244	58	39	58		333	24
25		2012	450	12	39	12		68	25
26	Install double egress hallway doors	2012	3,645	93	39	93		537	26
27	Install shunt trip breaker for elevator	2012	3,489	89	39	89		513	27
28	Kitchen hot water boiler	2012	16,745	429	39	429		2,471	28
29	Domestic water heat exchanger pump	2012	2,975	76	39	76		439	29
30	Domestic regulating valve rebuid and repair	2012	2,568	66	39	66		380	30
31	Heating boiler replacement	2012	16,895	433	39	433		2,493	31
32	Wall base	2012	1,032	26	39	26		151	32
33	Compressor installation	2012	5,896	151	39	151		869	33
34	TOTAL (lines 1 thru 33)		\$ 7,202,058	\$ 184,666		\$ 184,666	\$	\$ 1,059,362	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:

1/1/17

Ending:

12/31/17

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	\$ 184,666		\$ 184,666	\$	\$ 1,059,362	1
2	Compressor installation	2012	5,896	151	39	151		869	2
3	Power wash, paint and scape etire building	2012	15,950	409	39	409		2,355	3
4	Remove & install wall and delivery door	2012	1,300	33	39	33		191	4
5	Remove entire back patio, sidewalk	2012	16,000	410	39	410		2,361	5
6	Remove shrubbery by exit door	2012	775	20	39	20		115	6
7	Paint supplies	2012	1,237	32	39	32		183	7
8	Truck rental	2012	3,000	77	39	77		443	8
9	Repair, sand, prime, & paint walls, install new tiles	2012	860	22	39	22		127	9
10									10
11	Items deleted in FY10 and before capital rate reconciliation	2010	30,735	788	39	788		2,568	11
12									12
13	Fire alarm system	2013	49,096	1,259	39	1,259		5,992	13
14	Sand/prime 3rd floor dining	2013	2,700	69	39	69		328	14
15	Prep/sand - dining room	2013	980	25	39	25		119	15
16	flooring - dementia unit	2013	980	25	39	25		119	16
17	flooring - dementia unit dining	2013	1,520	39	39	39		186	17
18	prep/sand flooring - bathrooms	2013	1,150	29	39	29		138	18
19	prep/sand flooring - bathrooms	2013	1,150	29	39	29		138	19
20	prep/sand flooring - bathrooms	2013	1,500	38	39	38		181	20
21	Emergency stop switch - 1st floor	2013	2,005	51	39	51		243	21
22	Sprinkler / ceiling - 2nd floor	2013	8,000	205	39	205		975	22
23	Sprinkler / ceiling - 2nd floor	2013	7,000	179	39	179		852	23
24	Generator	2013	7,165	184	39	184		876	24
25	Hot water heater	2013	58,850	1,509	39	1,509		7,181	25
26	Chiller	2013	1,958	50	39	50		238	26
27	Chiller - 2nd unit	2013	8,496	218	39	218		1,037	27
28	A/C condenser	2013	6,115	157	39	157		747	28
29	Walk in Cooler	2013	5,805	149	39	149		709	29
30	Motor for exhaust fan	2013	1,571	40	39	40		190	30
31	Fire pump & repair	2013	1,474	38	39	38		181	31
32	Sewer drainage - circular drive	2013	8,900	228	39	228		1,085	32
33	Pipes/handrails - Stairwell	2013	5,400	138	39	138		657	33
34	TOTAL (lines 1 thru 33)		\$ 7,459,626	\$ 191,267		\$ 191,267	\$	\$ 1,090,746	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:

1/1/17

Ending:

12/31/17

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	\$ 191,267		\$ 191,267	\$	\$ 1,090,746	1
2	Ashphalt driveway	2013	3,000	77	39	77		366	2
3	hinges/doors - North Stairway	2013	1,790	46	39	46		219	3
4	Fire door / oxygen room	2013	5,330	137	39	137		652	4
5	hinges/doors - business office	2013	(1,607)	(41)	39	(41)		(195)	5
6	Swing gate - 1st floor	2013	678	17	39	17		81	6
7	Doors/hinges - business office	2013	2,024	52	39	52		247	7
8									8
9	2008 Assets not allowed for increased capital reimbursement	2008	9,000	231	39	231		2,156	9
10	2009 Assets not allowed for increased capital reimbursement	2009	20,575	528	39	528		4,621	10
11	2010 Assets not allowed for increased capital reimbursement	2010	1,160	30	39	30		232	11
12									12
13	Engineer Drawing Regarding Fire System	2014	6,032	155	39	155		505	13
14	150 door handles for patient rooms	2014	4,021	103	39	103		336	14
15	102 bathroom faucets	2014	2,973	76	39	76		248	15
16	50 door handles for patient rooms	2014	1,349	35	39	35		114	16
17	143 1-1/4x36 CM grab bars for patient bathrooms	2014	3,861	99	39	99		323	17
18	143 1-1/2x48 CM grab bars for patient bathrooms	2014	4,170	107	39	107		348	18
19	Ceiling tiles and paint for main hallway	2014	2,882	74	39	74		241	19
20	Kitchen, Drywall, Grab Bars, Plaster, Sinks, Paint, Stairwell	2014	21,715	557	39	557		1,814	20
21	Install Delay Egress Door System on 2nd Floor	2014	5,397	138	39	138		450	21
22	Replaced main circulation pump for boiler #1	2014	1,623	42	39	42		137	22
23	Replaced 6.5 ton cimpresor on south rooftop unit for lobby	2014	3,500	90	39	90		293	23
24	New Lights, Repair Windows, Install Floors Rms 302 & 202	2014	1,700	44	39	44		143	24
25	150 Undersink Piping Protectors for Patient Rooms	2014	3,967	102	39	102		332	25
26	Fix Sprinkler System to Code	2014	4,928	126	39	126		411	26
27	Install New Fire Alarm System	2014	8,832	226	39	226		736	27
28	Install 9 new doors in kitchen and entries to patient wings	2014	7,880	202	39	202		658	28
29	Fire Doors in Lobby & Kitchen	2014	2,582	66	39	66		215	29
30	Repair vents for 4 dryers and run to outside air ducts	2014	3,500	90	39	90		293	30
31	Replaced Circuit, Contactor, & Compressor on Chiller	2014	3,792	97	39	97		317	31
32	Install Vent Pipe Diesel Storage Tank to Outside Wall	2014	1,850	47	39	47		154	32
33	Upgrade Fire System	2014	8,400	215	39	215		701	33
34	TOTAL (lines 1 thru 33)		\$ 7,606,530	\$ 195,035		\$ 195,035	\$	\$ 1,107,894	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:

1/1/17

Ending:

12/31/17

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	\$ 195,035		\$ 195,035		\$ 1,107,894	1
2	Repair Chiller as it stopped working during 87 degree temps	2014	12,312	316	39	316		1,030	2
3	Replace Fire Doors in Lobby	2014	3,241	83	39	83		271	3
4	Replace 2 Boilers including an indoor/outdoor mgmt control	2014	28,650	735	39	735		2,394	4
5	Diesel Fire Pump Re-Routing Pipes	2014	3,689	95	39	95		309	5
6	Replace Hydraulic Piston on Elevator	2014	8,640	222	39	222		723	6
7	GL Adjustment	2014	11,900	305	39	305		994	7
8									8
9	Redesign Bedrooms from 4 beds/room to 2 beds/room	2015	5,600	144	39	144		397	9
10	2nd Floor Nurse Station Cabinets and Countertops	2015	10,000	256	39	256		706	10
11	Fire Alarm System Install Heat Detectors and Red Strobe	2015	2,650	68	39	68		188	11
12	Kitchen Exhaust Fan	2015	3,375	87	39	87		240	12
13	Office Walls, Electrical, Plumbing, and Flooring	2015	2,800	72	39	72		199	13
14	New Flooring and Wall Repair in Rm 201, Electical Outlets	2015	3,685	95	39	94	(1)	262	14
15	Carrier OEM 40 Ton Compressor	2015	15,750	404	39	404		1,114	15
16	Asphalt Paving / Sealcoat / Stripe	2015	60,209	1,544	39	1,544		4,259	16
17	Chiller Compressor	2015	12,850	329	39	329		907	17
18	Concrete Slab / 160 ton Air Cooled Carrier Chiller / Water Lines	2015	190,550	4,886	39	4,886		13,477	18
19	Install New Flooring in the 4th Floor Dining Room	2015	8,274	212	39	212		585	19
20	Courtyard Benches	2015	6,650	171	39	171		472	20
21	Brazed Hole in Chiller Line, Replaced Freon, Cleaned Leaked Freon	2015	4,408	113	39	113		312	21
22	Water Pressue Repairs	2015	2,724	70	39	70		193	22
23	Relocate Existing Oil Line	2015	6,700	172	39	172		474	23
24	Install New Light Fixtures on 2nd Floor	2015	2,792	72	39	72		199	24
25	For patient rms 225, 226, & 506 replace all flooring and cove base	2015	3,215	82	39	82		226	25
26	Replace all flooring and cove base in the 4th floor dining room	2015	4,025	103	39	103		284	26
27									27
28	Paint 5th Floor Hallway	2016	9,250	237	39	237		527	28
29	Paint 4th Floor Hallway	2016	12,026	308	39	308		685	29
30	Paint 4th Floor Hallway	2016	17,186	441	39	441		980	30
31	3rd, 4th, 5th Floor Handrails	2016	12,245	314	39	314		698	31
32	Condor Conversion for Astroslide	2016	3,593	92	39	92		204	32
33	Parking Lot Lights	2016	3,846	99	39	99		220	33
34	TOTAL (lines 1 thru 33)		\$ 8,079,365	\$ 207,162		\$ 207,161	\$ (1)	\$ 1,141,423	34

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

Facility Name & ID Number Niles Nrsng & Rehab Center

0050088

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	\$ 207,162		\$ 207,161	\$ (1)	\$ 1,141,423	1
2	Pit Ladder	2016	4,261	109	39	109		242	2
3	Small Walk-in Freezer	2016	4,650	119	39	119		264	3
4	Remove & Replace Wheel Stops-North Lot	2016	4,694	120	39	120		267	4
5	Remove & Replace Wheel Stops-South Lot	2016	4,694	120	39	120		267	5
6	Flooring for 6 Resident Rooms	2016	5,570	143	39	143		318	6
7	Mechanical Room Air Handler	2016	12,500	321	39	321		714	7
8	Install New Floors Rooms 523,524,525	2016	4,392	113	39	113		251	8
9	Repair Room & Bathroom Walls Rooms 526,527,528	2016	4,058	104	39	104		231	9
10	New Flooring for 6 Rooms	2016	5,570	143	39	143		318	10
11	Kitchen/Laundry Water Heater Boiler	2016	14,715	377	39	377		838	11
12	Electrical Supply for the Steamer & Coffee Maker	2016	3,530	91	39	91		202	12
13	Repair Walls in Rooms 529,530,531	2016	5,000	128	39	128		284	13
14									14
15	Replace Heat Exchanger on Boiler #2	2017	2,536	33	39	65	32	33	15
16	Replace Faulty Bearing for Main Building Air Handler	2017	2,037	26	39	52	26	26	16
17	Zero Plenum Light fixtures throughout Building	2017	10,173	130	39	261	131	130	17
18	Repair Walls in Rooms 520, 521, 522	2017	4,037	52	39	104	52	52	18
19	New Flooring for 1st Floor Game Room	2017	9,054	116	39	232	116	116	19
20	New Water Treatment Station	2017	2,059	26	39	53	27	26	20
21	Repair & Paint Walls in Rooms 517, 518	2017	2,905	37	39	74	37	37	21
22	Patient Wanderer Systems	2017	11,482	147	39	294	147	147	22
23	Repipe Sprinkler System	2017	6,185	79	39	159	80	79	23
24	Remodel 5th floor Central Supply Room	2017	2,800	36	39	72	36	36	24
25	Replace Hydronic Pipe in Dining Room	2017	4,031	52	39	103	51	52	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,210,298	\$ 209,784		\$ 210,518	\$ 734	\$ 1,146,353	34

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

Facility Name & ID Number Niles Nrsng & Rehab Center

0050088

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	\$ 777,801	\$ 101,408	\$ 155,560	\$ 54,152	5-7	\$ 645,782	71
72	Current Year Purchases	36,566	36,566	7,313	(29,253)	5-7	36,566	72
73	Fully Depreciated Assets	780,747				5-7	780,747	73
74								74
75	TOTALS	\$ 1,595,114	\$ 137,974	\$ 162,873	\$ 24,899		\$ 1,463,095	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)	\$ 10,305,412	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 347,758	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 373,391	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 25,633	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,609,448	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: 1/1/17

Ending: 12/31/17

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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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	\$	8,942	\$ 581,844	\$	8,942	\$ 581,844	1
2	Licensed Speech and Language Development Therapist	10a-3	hrs		5,137	245,662		5,137	245,662	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-3	hrs		12,400	795,795		12,400	795,795	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 prescrpts				163,276		163,276	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					7,735		7,735	12
13	Other (specify): <u>Lab</u>	39-2					8,752		8,752	13
14	TOTAL			\$	26,479	\$ 1,623,301	\$ 179,763	26,479	\$ 1,803,064	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 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (395,281)	\$ 296,967	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,823,826	3,823,826	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	413,599	413,599	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	3,950,617	3,950,617	8
9	Other(specify): <u>Escrow</u>	1,566,641	2,171,564	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,359,402	\$ 10,656,573	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	2,210,298	2,210,298	15
16	Equipment, at Historical Cost	987,114	1,595,114	16
17	Accumulated Depreciation (book methods)	(1,291,168)	(2,609,449)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	156,521	18,341,584	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(6,565,904)	20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Replacement reserves</u>)	398,486	445,335	22
23	Other(specify): <u>Resident funds</u>	44,854	44,854	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,506,105	\$ 19,961,832	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,865,507	\$ 30,618,405	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,006,097	\$ 5,314,290	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		349,948	29
30	Accrued Salaries Payable	504,973	504,973	30
31	Accrued Taxes Payable (excluding real estate taxes)	50,337	50,337	31
32	Accrued Real Estate Taxes(Sch.IX-B)	1,295,112	1,295,112	32
33	Accrued Interest Payable		65,827	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)	\$ 6,856,519	\$ 7,580,487	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	26,807	20,629,655	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)	\$ 26,807	\$ 20,629,655	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,883,326	\$ 28,210,142	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,982,181	\$ 2,408,263	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,865,507	\$ 30,618,405	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,883,529	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,883,529	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,098,652	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)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 2,098,652	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)	\$ 4,982,181	24 *

* This must agree with page 17, line 47.

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0050088

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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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 18,981,240	1
2	Discounts and Allowances for all Levels	1,730,002	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,711,242	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,014,944	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,014,944	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	116,153	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	14,343	19
20	Radiology and X-Ray	1,700	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 132,196	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	17,728	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17,728	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Miscellaneous Revenue</u>	30,400	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 30,400	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,906,510	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,920,208	31
32	Health Care	8,875,502	32
33	General Administration	3,602,110	33
B. Capital Expense			
34	Ownership	2,864,435	34
C. Ancillary Expense			
35	Special Cost Centers	179,763	35
36	Provider Participation Fee	753,476	36
D. Other Expenses (specify):			
37	<u>Medically necessary transportation</u>	21,352	37
38	<u>Bad debt expense</u>	591,012	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,807,858	40
41	Income before Income Taxes (line 30 minus line 40)**	2,098,652	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,098,652	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 16,191,662	44
45	Private Pay - Net Inpatient Revenue	553,685	45
46	Medicare - Net Inpatient Revenue	2,718,657	46
47	Other-(specify)	1,247,238	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 20,711,242	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.

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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	1,956	2,213	\$ 125,267	\$ 56.61	1
2	Assistant Director of Nursing	8,400	9,125	327,934	35.94	2
3	Registered Nurses	42,694	46,317	1,509,525	32.59	3
4	Licensed Practical Nurses	39,505	43,238	1,163,940	26.92	4
5	CNAs & Orderlies	175,413	190,154	2,873,477	15.11	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	21,222	23,404	381,469	16.30	9
10	Activity Assistants					10
11	Social Service Workers	9,952	10,659	220,733	20.71	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	45,362	49,623	688,026	13.87	15
16	Dishwashers					16
17	Maintenance Workers	5,312	5,903	109,943	18.62	17
18	Housekeepers	37,679	41,114	532,948	12.96	18
19	Laundry	8,577	9,688	125,789	12.98	19
20	Administrator	4,165	4,441	204,571	46.06	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,181	26,915	434,667	16.15	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	4,446	4,783	77,951	16.30	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Admission Coord.</u>	2,431	2,597	71,516	27.54	33
34	TOTAL (lines 1 - 33)	431,295	470,174	\$ 8,847,756 *	\$ 18.82	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	384	\$ 18,046	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant	1,591	55,668	10-3	38
39	Pharmacist Consultant	611	60,555	15-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	104	6,472	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,690	\$ 140,741		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

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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? 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. \$ 158,299 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. \$ 753,476
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