

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home

0035782 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 180

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	180	Intermediate (ICF)	180	65,700	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	180	65,700	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	51,753	297	(232)	51,818	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	51,753	297		51,818	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.87%

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)
N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 01/01/1990

J. Was the facility purchased or leased after January 1, 1978?
YES Date 1989 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 0 and days of care provided N/A

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing H # 0035782 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	301,071	14,224	8,301	323,596		323,596	12,500	336,096		1
2	Food Purchase		222,860		222,860	(28,559)	194,301		194,301		2
3	Housekeeping	243,955	27,975		271,930		271,930		271,930		3
4	Laundry		10,497		10,497		10,497		10,497		4
5	Heat and Other Utilities			115,970	115,970		115,970	2,573	118,543		5
6	Maintenance	68,173	29,624		97,797		97,797	30,841	128,638		6
7	Other (specify):*			32,109	32,109		32,109	199	32,308		7
8	TOTAL General Services	613,199	305,180	156,380	1,074,759	(28,559)	1,046,200	46,113	1,092,313		8
	B. Health Care and Programs										
9	Medical Director			2,750	2,750		2,750		2,750		9
10	Nursing and Medical Records	1,257,440	29,288	202,351	1,489,079		1,489,079		1,489,079		10
10a	Therapy										10a
11	Activities	75,700	1,325		77,025		77,025		77,025		11
12	Social Services	108,225		6,800	115,025		115,025		115,025		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,441,365	30,613	211,901	1,683,879		1,683,879		1,683,879		16
	C. General Administration										
17	Administrative			523,565	523,565		523,565	(334,600)	188,965		17
18	Directors Fees										18
19	Professional Services			62,362	62,362		62,362	5,584	67,946		19
20	Dues, Fees, Subscriptions & Promotions			4,735	4,735		4,735	4,179	8,914		20
21	Clerical & General Office Expenses	95,193	12,886	39,182	147,261		147,261	161,484	308,745		21
22	Employee Benefits & Payroll Taxes			353,938	353,938	28,559	382,497	60,082	442,579		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,068	4,068		4,068	635	4,703		24
25	Other Admin. Staff Transportation			3,163	3,163		3,163	(364)	2,799		25
26	Insurance-Prop.Liab.Malpractice			112,007	112,007		112,007	995	113,002		26
27	Other (specify):* Care Plan	42,999			42,999		42,999		42,999		27
28	TOTAL General Administration	138,192	12,886	1,103,020	1,254,098	28,559	1,282,657	(102,005)	1,180,652		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,192,756	348,679	1,471,301	4,012,736		4,012,736	(55,892)	3,956,844		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 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			32,549	32,549		32,549	(1,117)	31,432			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes							250,554	250,554			33
34	Rent-Facility & Grounds			504,803	504,803		504,803	(504,803)				34
35	Rent-Equipment & Vehicles			18,918	18,918		18,918	248	19,166			35
36	Other (specify):*											36
37	TOTAL Ownership			556,270	556,270		556,270	(255,118)	301,152			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			412,115	412,115		412,115		412,115			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			412,115	412,115		412,115		412,115			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,192,756	348,679	2,439,686	4,981,121		4,981,121	(311,010)	4,670,111			45

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

RREM, Inc. d/b/a Winston Manor Nursing Home

ID# 0035782

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Trust Fee	\$ (45)	21	1
2	Franchise Tax	(100)	21	2
3	Contributions (Management Company)	(38)	21	3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(183)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home

0035782

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	12,500	0	0	0	0	0	0	0	0	12,500	1
2	Food Purchase	(230)	0	230	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	2,573	0	0	0	0	0	0	0	0	0	2,573	5
6	Maintenance	0	2,037	28,804	0	0	0	0	0	0	0	0	30,841	6
7	Other (specify):*	0	0	199	0	0	0	0	0	0	0	0	199	7
8	TOTAL General Services	(230)	4,610	41,733	0	46,113	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	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	(334,600)	0	0	0	0	0	0	0	0	(334,600)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	3,513	2,071	0	0	0	0	0	0	0	0	5,584	19
20	Fees, Subscriptions & Promotions	0	4,044	135	0	0	0	0	0	0	0	0	4,179	20
21	Clerical & General Office Expenses	(36,031)	3,259	194,252	4	0	0	0	0	0	0	0	161,484	21
22	Employee Benefits & Payroll Taxes	0	0	60,082	0	0	0	0	0	0	0	0	60,082	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	635	0	0	0	0	0	0	0	0	635	24
25	Other Admin. Staff Transportation	(493)	129	0	0	0	0	0	0	0	0	0	(364)	25
26	Insurance-Prop.Liab.Malpractice	0	995	0	0	0	0	0	0	0	0	0	995	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(36,524)	11,940	(77,425)	4	0	(102,005)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(36,754)	16,550	(35,692)	4	0	(55,892)	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home# 0035782

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	(35,624)	6,467	23,623	4,417	0	0	0	0	0	0	0	(1,117)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	1,936	0	(1,934)	(2)	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	244,803	5,751	0	0	0	0	0	0	0	250,554	33
34	Rent-Facility & Grounds	0	0	(504,803)	0	0	0	0	0	0	0	0	(504,803)	34
35	Rent-Equipment & Vehicles	0	248	0	0	0	0	0	0	0	0	0	248	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(33,688)	6,715	(238,311)	10,166	0	(255,118)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(70,442)	23,265	(274,003)	10,170	0	(311,010)	45						

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Marvin Mermelstein	75.70	Balmoral Home, Inc.	Chicago	Nivram Mgmt, Inc.	Lincolnwood	Management
Joseph Mermelstein	24.30	Chicago Ridge Nursing & Rehab Center	Chicago Ridge	Pierce Bldg Partner	Lincolnwood	Lessor
		Central Home, Inc.	Chicago			

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	20 Advertising	\$	Nivram Management, Inc.	100.00%	\$ 2,538	\$ 2,538	1	
2	V	25 Auto Expense		Nivram Management, Inc.	100.00%	129	129	2	
3	V	21 Bank Charges		Nivram Management, Inc.	100.00%	78	78	3	
4	V	5 Utilities		Nivram Management, Inc.	100.00%	2,573	2,573	4	
5	V	6 Repairs and Maintenance		Nivram Management, Inc.	100.00%	2,037	2,037	5	
6	V	19 Professional Fees		Nivram Management, Inc.	100.00%	3,513	3,513	6	
7	V	30 Depreciation		Nivram Management, Inc.	100.00%	6,467	6,467	7	
8	V	21 Contributions		Nivram Management, Inc.	100.00%	38	38	8	
9	V	20 Dues and Subscriptions		Nivram Management, Inc.	100.00%	1,506	1,506	9	
10	V	35 Equipment Rental		Nivram Management, Inc.	100.00%	248	248	10	
11	V	21 Miscellaneous		Nivram Management, Inc.	100.00%	1,466	1,466	11	
12	V	21 Furnishing Supplies		Nivram Management, Inc.	100.00%	1,677	1,677	12	
13	V	26 Insurance		Nivram Management, Inc.	100.00%	995	995	13	
14	Total		\$			\$ 23,265	\$ *	23,265	14

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

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home# 0035782Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	22 Health Insurance	\$	Nivram Management, Inc.	100.00%	\$ 20,605	\$	20,605	15
16	V	19 Legal Fees		Nivram Management, Inc.	100.00%	2,071		2,071	16
17	V	20 Licenses and Permits		Nivram Management, Inc.	100.00%	135		135	17
18	V	21 Office Expense		Nivram Management, Inc.	100.00%	5,030		5,030	18
19	V	21 Postage		Nivram Management, Inc.	100.00%	587		587	19
20	V	34 Rent Expense		Nivram Management, Inc.	100.00%	12,428		12,428	20
21	V	2 Sales Tax		Nivram Management, Inc.	100.00%	230		230	21
22	V	7 Scavenger		Nivram Management, Inc.	100.00%	199		199	22
23	V	24 Travel & Seminars		Nivram Management, Inc.	100.00%	635		635	23
24	V	22 Payroll Taxes		Nivram Management, Inc.	100.00%	39,477		39,477	24
25	V	21 Telephone		Nivram Management, Inc.	100.00%	1,443		1,443	25
26	V	6 Plant Supervisor Salary		Nivram Management, Inc.	100.00%	28,804		28,804	26
27	V	17 Asst. Supervisor Salary		Nivram Management, Inc.	100.00%	43,206		43,206	27
28	V	21 Office Manager Salary		Nivram Management, Inc.	100.00%	42,493		42,493	28
29	V	1 Food Service Supervisor		Nivram Management, Inc.	100.00%	12,500		12,500	29
30	V	17 Administrative Salary		Nivram Management, Inc.	100.00%	15,535		15,535	30
31	V	17 Administrator Salary		Nivram Management, Inc.	100.00%	107,111		107,111	31
32	V	21 Clerical Salaries		Nivram Management, Inc.	100.00%	144,699		144,699	32
33	V	17 Management Fees	500,452	Nivram Management, Inc.	100.00%			(500,452)	33
34	V	34 Rental Income	504,803	Pierce Building Partnership	100.00%			(504,803)	34
35	V	32 Gain from Investments	1,934	Pierce Building Partnership	100.00%			(1,934)	35
36	V	30 Depreciation		Pierce Building Partnership	100.00%	23,623		23,623	36
37	V	33 Property Taxes		Pierce Building Partnership	100.00%	244,803		244,803	37
38	V	34 Rental Income	12,428	Hamlin & Arthur Partnership	100.00%			(12,428)	38
39	Total		\$ 1,019,617			\$ 745,614	\$ *	(274,003)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	32 Interest Income	\$ 2	Hamlin & Arthur Partnership	100.00%	\$	(2)
16	V	21 Bank Fees		Hamlin & Arthur Partnership	100.00%	4	4
17	V	30 Depreciation Expense		Hamlin & Arthur Partnership	100.00%	4,417	4,417
18	V	33 Property Taxes		Hamlin & Arthur Partnership	100.00%	5,751	5,751
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2			\$ 10,172	\$ * 10,170

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

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing I # 0035782 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	Marvin Mermelstein	Plant Supervisor	Support	75.70	110,254	4	20.71	Salary	\$ 28,804	6-7	1
2	Doreen Mermelstein	Office Manager	Support	0.00	127,479	10	25.00	Salary	42,493	21-7	2
3	Marvin Mermelstein	Asst. Administrator	Administrative	See Above	165,382	6	20.71	Salary	43,206	17-7	3
4	Louise Mermelstein	Dietary Supervisor	Support	0.00	37,500	10	25.00	Salary	12,500	1-7	4
5	Joseph Mermelstein	Administrative	Administrative	24.30	59,465	2	20.71	Salary	15,535	17-7	5
6	Daniel Mermelstein	Clerical	Support	0.00	4,361	1.5	20.71	Salary	1,139	21-7	6
7	Gavriel Mermelstein	Clerical	Support	0.00	4,361	1.5	20.71	Salary	1,139	21-7	7
8	Joel Mermelstein	IT Manager	Support	0.00	82,452	8.3	20.71	Salary	21,541	21-7	8
9	Jeffrey Mermelstein	Clerical	Support	0.00	2,355	0.8	20.71	Salary	615	21-7	9
10	Joshua Mermelstein	Clerical	Support	0.00	18,553	2.5	20.71	Salary	4,847	21-7	10
11	Marvin Mermelstein	Administrative	Management	See Above	83,920	4	20.71	Other	23,113	17-3	11
12											12
13								TOTAL	\$ 194,932		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 RREM, Inc. d/b/a Winston Manor Nursing Home # 0035782 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	20	Advertising	Resident Beds	869	4	\$ 12,253	\$ 180	\$ 2,538	1
2	25	Auto Expense	Resident Beds	869	4	621	180	129	2
3	21	Bank Charges	Resident Beds	869	4	377	180	78	3
4	5	Utilities	Resident Beds	869	4	12,420	180	2,573	4
5	6	Repairs and Maintenance	Resident Beds	869	4	9,834	180	2,037	5
6	19	Professional Fees	Resident Beds	869	4	16,959	180	3,513	6
7	30	Depreciation	Resident Beds	869	4	31,220	180	6,467	7
8	21	Contributions	Resident Beds	869	4	185	180	38	8
9	20	Dues and Subscriptions	Resident Beds	869	4	7,270	180	1,506	9
10	35	Equipment Rental	Resident Beds	869	4	1,195	180	248	10
11	21	Miscellaneous	Resident Beds	869	4	7,075	180	1,465	11
12	21	Furnishing Supplies	Resident Beds	869	4	8,101	180	1,678	12
13	26	Insurance	Resident Beds	869	4	4,802	180	995	13
14	22	Health Insurance	Resident Beds	869	4	99,475	180	20,605	14
15	19	Legal Fees	Resident Beds	869	4	10,000	180	2,071	15
16	20	Licenses and Permits	Resident Beds	869	4	650	180	135	16
17	21	Office Expense	Resident Beds	869	4	24,286	180	5,030	17
18	21	Postage	Resident Beds	869	4	2,835	180	587	18
19	34	Rent Expense	Resident Beds	869	4	60,000	180	12,428	19
20	2	Sales Tax	Resident Beds	869	4	1,111	180	230	20
21	7	Scavenger	Resident Beds	869	4	963	180	199	21
22	24	Travel & Seminars	Resident Beds	869	4	3,066	180	635	22
23	22	Payroll Taxes	Resident Beds	869	4	190,587	180	39,477	23
24	21	Telephone	Resident Beds	869	4	6,966	180	1,443	24
25	TOTALS					\$ 512,251	\$	\$ 106,105	25

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home # 0035782 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Plant Supervisor Salary	Direct Cost	1	\$ 28,804	\$ 28,804	1	\$ 28,804	1
2	17	Asst. Supervisor Salary	Direct Cost	1	43,206	43,206	1	43,206	2
3	21	Office Manager Salary	Direct Cost	1	42,493	42,493	1	42,493	3
4	1	Food Service Supervisor	Direct Cost	1	12,500	12,500	1	12,500	4
5	17	Administrative Salary	Direct Cost	1	15,535	15,535	1	15,535	5
6	17	Administrator Salary	Direct Cost	1	107,111	107,111	1	107,111	6
7	21	Clerical Salary	Direct Cost	1	144,699	144,699	1	144,699	7
8	21	Bank Fees	Resident Beds	869	17		180	4	8
9	30	Depreciation Expense	Resident Beds	869	21,326		180	4,417	9
10	33	Property Taxes	Resident Beds	869	27,764		180	5,751	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				\$ 443,455	\$ 394,348		\$ 404,520	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	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																				
2																				
3																				
4																				
5																				
Working Capital																				
6																				
7																				
8																				
9	TOTAL Facility Related																			
B. Non-Facility Related*																				
10																				
11																				
12																				
13																				
14	TOTAL Non-Facility Related																			
15	TOTALS (line 9+line14)																			

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

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

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

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

B. Real Estate Taxes

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.		\$	212,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	230,554	2
3. Under or (over) accrual (line 2 minus line 1).		\$	18,554	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	232,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (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.		\$	250,554	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012	250,242	8
	2013	262,440	9
	2014	267,927	10
	2015	252,957	11
	2016	257,087	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.**

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 6 columns: Line Item, Use, Square Feet, Year Acquired, Cost, and another column. Row 1: 1, Nursing Home, 1989, \$105,000, 1. Row 2: 2, 2. Row 3: 3, TOTALS, \$105,000, 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	180	1989		\$ 1,536,832	\$ 20,940	31.5	\$	\$ (20,940)	\$ 1,536,832	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Security System	1990		9,200	493	27.5		(493)	9,200	9
10	Interior Improvements	1990		32,039	493	27.5		(493)	32,039	10
11	Elevator	1990		5,300	493	27.5		(493)	5,300	11
12	Tiling & Lobby Office	1990		10,143	492	27.5		(492)	10,143	12
13	Building Improvements	1991		3,230	242	27.5		(242)	3,230	13
14	Building Improvements	1991		4,806	242	27.5	175	(67)	3,919	14
15	Tiles	1991		11,906	241	27.5		(241)	11,906	15
16	Radiator Cover	1992		12,400	289	27.5		(289)	12,400	16
17	Electrical Work	1992		3,500	289	27.5		(289)	3,500	17
18	Building Improvements	1993		21,476	780	27.5		(780)	21,476	18
19	Building Improvements	1995		34,754	1,264	27.5	622	(642)	34,754	19
20	Flooring & Tile	1996		5,355	194	27.5		(194)	5,355	20
21	Generator	1996		35,589	1,294	27.5		(1,294)	35,589	21
22	Alarm System	1996		3,744	136	27.5		(136)	3,744	22
23	Roof	1996		1,200	44	27.5		(44)	1,200	23
24	Smoke Eater	1993		4,600		10			4,600	24
25	Air Conditioner	1993		2,550		10			2,550	25
26	Carpet	1993		3,527		10			3,527	26
27	Boiler	1993		3,600		10			3,600	27
28	Air Conditioner	1994		5,122		10			5,122	28
29	Hot Water Heater	1995		4,160		10			4,160	29
30	Air Conditioner	1995		2,816		10			2,816	30
31	Glass	1995		647		10			647	31
32	Roof	1997		21,350	776	27.5		(776)	21,350	32
33	Phone System	1997		13,666	497	27.5		(497)	13,666	33
34	Electrical Work	1997		49,685	1,806	27.5		(1,806)	49,685	34
35	Central Air Conditioning	1997		35,499	1,291	27.5		(1,291)	35,499	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home

0035782

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

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	New Office Construction	1997	\$ 4,442	\$ 161	27.5	\$	\$ (161)	\$ 4,442	37
38	Fire Alarm & Sprinkler	1997	2,475	90	27.5		(90)	2,475	38
39	Doors & Construction	1997	8,190	298	27.5	298		5,447	39
40	Plumbing - Toilets & Pipes	1997	4,719	172	27.5		(172)	4,719	40
41	Roof	1998	3,900	141	27.5		(141)	3,900	41
42	HVAC Work	1998	2,700	98	27.5		(98)	2,700	42
43	Door & Construction	1998	2,729	99	27.5	31	(68)	2,729	43
44	Phone System	1998	1,283	47	27.5		(47)	1,283	44
45	Door	1999	2,500	91	27.5	91		2,414	45
46	Fire Damper	1999	1,783	65	27.5	65		1,734	46
47	Water System	1999	6,000	218	27.5	218		5,773	47
48	Door Construction	1999	2,500	91	27.5	91		2,414	48
49	Kitchen and Tiling	1999	10,250	373	27.5	367	(6)	10,250	49
50	New Windows	2001	1,300	44	27.5	47	3	1,104	50
51	Doors & Frame	2001	2,025	44	27.5	74	30	1,738	51
52	Electric Wiring	2001	443	43	27.5	16	(27)	374	52
53	Wall Repair	2001	1,000	43	27.5	36	(7)	855	53
54	Roof Repair	2003	1,150		27.5			1,150	54
55	Brick Paver	2004	40,000	1,455	27.5	1,455		27,015	55
56	Tuckpointing	2004	23,518	856	27.5	855	(1)	16,223	56
57	Building Improvements from Building Partnership	1995	74,705	2,682	27.5		(2,682)	74,705	57
58	Bathroom Remodeling	2005	5,125	187	27.5	186	(1)	3,190	58
59	Boiler Insulation	2006	32,500	1,182	27.5	1,182		18,190	59
60	Symmerty Construction	2006	5,500	200	27.5	200		3,103	60
61	Kitchen Fire Safety System	2006	1,600	58	27.5	58		890	61
62	Wireless Temperature Control	2006	3,500	127	27.5	127		2,442	62
63	Pushbutton Lock	2006	380	14	27.5	14		256	63
64	Roof	2006	7,100	258	27.5	258		3,905	64
65	Boiler	2007	26,890	978	27.5	978		14,405	65
66	Power Flame Gas Burner	2007	7,000	255	27.5	255		3,497	66
67	Fire Alarm	2012	4,300	156	27.5	156		936	67
68	Doors Project	2012	3,978	145	27.5	145		867	68
69	Elevator Improvements	2012	9,000	328	27.5	327	(1)	1,959	69
70	TOTAL (lines 4 thru 69)		\$ 2,183,181	\$ 43,295		\$ 8,327	\$ (34,968)	\$ 2,104,893	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,183,181	\$ 43,295		\$ 8,327	\$ (34,968)	\$ 2,104,893	1
2	Water Heater	2013	5,100	186	27.5	185	(1)	742	2
3	Relocate Panelboard and Circuities	2014	9,500	346	27.5	345	(1)	1,382	3
4	A/C System	2014	7,650	278	27.5	278		1,112	4
5	Pipes & Wires	2014	4,800	175	27.5	175		700	5
6	Wiring Upgrade	2014	7,880	286	27.5	287	1	1,098	6
7	Sprinkling Sysyem	2015	3,994	146	27.5	145	(1)	435	7
8	Elevator	2015	104,660	3,806	27.5	3,806		9,515	8
9	Water Heater	2015	8,369	305	27.5	304	(1)	887	9
10	Fire Service equipment, labor, and testing	2015	22,000	800	27.5	800		1,667	10
11	Elevator Motor & Break Assembly	2016	19,837	722	27.5	721	(1)	1,382	11
12	Refrigerator Cooler Components	2016	8,500	309	27.5	309		489	12
13	Air Conditioning Unit	2016	20,938	762	27.5	761	(1)	1,205	13
14	Elevator Valve	2016	3,800	138	27.5	138		207	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)		\$ 2,410,209	\$ 51,554		\$ 16,581	\$ (34,973)	\$ 2,125,714	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 19,833	\$ 4,617	\$ 3,967	\$ (650)	5	\$ 10,843	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	563,976				5-7	563,976	73
74	Mgmt Company & Bldg Partn		10,885	10,884	(1)			74
75	TOTALS	\$ 583,809	\$ 15,502	\$ 14,851	\$ (651)		\$ 574,819	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	Facility	Ford Taurus	2006	\$ 2,245	\$	\$	\$	5	\$ 2,245	76
77										77
78										78
79										79
80	TOTALS			\$ 2,245	\$	\$	\$		\$ 2,245	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,101,263	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 67,056	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 31,432	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (35,624)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,702,778	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 RREM, Inc. d/b/a Winston Manor Nursing Home

0035782

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning 01/01/2017

Ending 12/31/2017

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

Fiscal Year Ending Annual Rent

12.	<u>/2018</u>	\$	_____
13.	<u>/2019</u>	\$	_____
14.	<u>/2020</u>	\$	_____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: Annual Lease *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 2,991 Description: Copier - \$1,843; Ice Maker - \$900, Mgmt Company - \$248

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>See Attached Schedule</u>		\$	<u>16,175</u>	17
18					18
19					19
20					20
21	TOTAL		\$	16,175	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		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number RREM, Inc. d/b/a Winston Manor Nursing Home

0035782

Report Period Beginning: 01/01/2017

Ending:

12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

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	\$ 564,485	\$ 566,830	1
2	Cash-Patient Deposits	44,345	44,345	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	49,809	49,809	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	46,533	46,533	6
7	Other Prepaid Expenses	21,507	507	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Investments</u>		404,618	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 726,679	\$ 1,112,642	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		105,000	13
14	Buildings, at Historical Cost		1,536,832	14
15	Leasehold Improvements, at Historical Cost	771,680	846,385	15
16	Equipment, at Historical Cost	586,051	586,051	16
17	Accumulated Depreciation (book methods)	(976,081)	(2,579,580)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 381,650	\$ 494,688	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,108,329	\$ 1,607,330	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 109,700	\$ 109,700	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	59,681	59,681	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	85,757	85,757	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		232,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	12,673	12,673	35
	Other Current Liabilities(specify):			
36	<u>Attached Schedule</u>	4,396,011	4,396,011	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,663,822	\$ 4,895,822	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			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)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,663,822	\$ 4,895,822	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,552,493)	\$ (3,288,492)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,111,329	\$ 1,607,330	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,235,944)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,235,944)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	586,266	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	(902,815)	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)	\$ (316,549)	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)	\$ (3,552,493)	24 *

* This must agree with page 17, line 47.

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Report Period Beginning: 01/01/2017

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12/31/2017

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	\$ 5,535,245	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,535,245	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	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	1,225	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	3,115	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,340	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	11,614	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,614	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending Income	3,500	28
28a	Miscellaneous Income	25,613	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 29,113	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,580,312	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,074,759	31
32	Health Care	1,683,879	32
33	General Administration	1,254,098	33
B. Capital Expense			
34	Ownership	556,270	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	412,115	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,981,121	40
41	Income before Income Taxes (line 30 minus line 40)**	599,191	41
42	Income Taxes	(12,925)	42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 586,266	43

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

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

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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	1,810	1,914	\$ 77,290	\$ 40.38	1
2	Assistant Director of Nursing	2,548	2,724	85,019	31.21	2
3	Registered Nurses	13,157	13,844	363,176	26.23	3
4	Licensed Practical Nurses	4,682	4,824	121,894	25.27	4
5	CNAs & Orderlies	37,898	41,836	584,353	13.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	437	437	5,848	13.38	9
10	Activity Assistants	5,657	6,076	69,852	11.50	10
11	Social Service Workers	6,675	7,152	108,225	15.13	11
12	Dietician					12
13	Food Service Supervisor	1,906	2,126	41,038	19.30	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,493	22,194	260,033	11.72	15
16	Dishwashers					16
17	Maintenance Workers	4,337	4,449	68,173	15.32	17
18	Housekeepers	18,486	20,260	243,955	12.04	18
19	Laundry					19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,455	7,944	95,193	11.98	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	2,207	2,303	25,708	11.16	31
32	Other Health C: <u>Care Plan</u>	1,803	1,835	42,999	23.43	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	129,551	139,918	\$ 2,192,756 *	\$ 15.67	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	M	\$ 8,301	1-3	35
36	Medical Director	O	2,750	9-3	36
37	Medical Records Consultant	N			37
38	Nurse Consultant	T			38
39	Pharmacist Consultant	H	6,207	10-3	39
40	Physical Therapy Consultant	L			40
41	Occupational Therapy Consultant	Y			41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	F			43
44	Activity Consultant	E			44
45	Social Service Consultant	E			45
46	Other(specify) <u>Psycho Social</u>	S	6,800	12-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 24,058		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$ 196,144	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 196,144		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
			\$	Workers' Compensation Insurance	\$ 32,806	IDPH License Fee	\$	
				Unemployment Compensation Insurance	11,656	Advertising: Employee Recruitment	59	
				FICA Taxes	164,370	Health Care Worker Background Check (Indicate # of checks performed <u>27</u>)	1,078	
				Employee Health Insurance	125,374	Patient Background Checks <u>88</u>	880	
				Employee Meals	28,559	Dues & Subscriptions	2,363	
				Illinois Municipal Retirement Fund (IMRF)*		Licenses & Permits	355	
				Union Pension	19,732	Allocation from Management Company	4,179	
				Allocation from Management Company	60,082			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$			Less: Public Relations Expense	()	
B. Administrative - Other						Non-allowable advertising	()	
Description			Amount			Yellow page advertising	()	
Management Fees			\$ 500,452					
Management Fees - Marvin Mermelstein			23,113					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 523,565	TOTAL (agree to Schedule V, line 22, col.8)	\$ 442,579	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,914	
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
Attached Schedule			\$ 62,362			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	4,068
							Allocation from Management Company	635
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 62,362	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$ 4,703

* Attach copy of IMRF notifications

**See instructions.

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 0 Line N/A
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 412,115
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? Yes If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 28,559 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
 - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
 - c. What percent of all travel expense relates to transportation of nurses and patients? 0
 - d. Have vehicle usage logs been maintained? Yes
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
 - g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees