

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0022111 Facility Name: Glen Oaks Nrsg & Rehab Ctr Address: 270 Skokie Highway Northbrook 60062 County: Cook Telephone Number: (847) 498-9320 Fax #: (847) 498-2990 HFS ID Number: Date of Initial License for Current Owners: 12/01/1975 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 634 - 4580 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) Sidney Glenner (Title) President Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) RSM US LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-4650 (Telephone) (312) 384 - 6000 Fax #: (312) 634 - 5518 MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
--	--

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

III. STATISTICAL DATA

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

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>60,024</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>49,044</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>109,068</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>20,888</u>	<u>395</u>	<u>1,435</u>	<u>22,718</u>	8
9	SNF/PED					9
10	ICF	<u>62,665</u>	<u>1,185</u>	<u>0</u>	<u>63,850</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>83,553</u>	<u>1,580</u>	<u>1,435</u>	<u>86,568</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.37%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☒

NO

☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started

12/01/1975

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

YES

☒

Date

01/15/1985

NO

☐

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

YES

☒

NO

☐

If YES, enter number

of beds certified

150

and days of care provided

910

Medicare Intermediary

Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year:

12/31/2016

Fiscal Year:

12/31/2016

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	496,095	81,145	9,443	586,683		586,683		586,683			1
2	Food Purchase		554,527		554,527	(26,781)	527,746	(10,126)	517,620			2
3	Housekeeping	351,118	59,813		410,931		410,931		410,931			3
4	Laundry	107,205	15,584	16,565	139,354		139,354		139,354			4
5	Heat and Other Utilities			244,461	244,461		244,461	5,786	250,247			5
6	Maintenance	162,886	43,017	98,877	304,780		304,780	12,293	317,073			6
7	Other (specify):* Allocated Employee Benefits							654	654			7
8	TOTAL General Services	1,117,304	754,086	369,346	2,240,736	(26,781)	2,213,955	8,607	2,222,562			8
	B. Health Care and Programs											
9	Medical Director			49,289	49,289		49,289		49,289			9
10	Nursing and Medical Records	4,604,874	314,920	43,909	4,963,703		4,963,703	(34,779)	4,928,924			10
10a	Therapy	179,180	285	579,471	758,936		758,936	(153,602)	605,334			10a
11	Activities	167,091	8,975	2,244	178,310		178,310		178,310			11
12	Social Services	106,001		55	106,056		106,056		106,056			12
13	CNA Training											13
14	Program Transportation			6,675	6,675		6,675		6,675			14
15	Other (specify):* Allocated Employee Benefits							44,133	44,133			15
16	TOTAL Health Care and Programs	5,057,146	324,180	681,643	6,062,969		6,062,969	(144,248)	5,918,721			16
	C. General Administration											
17	Administrative	198,564		1,406,628	1,605,192		1,605,192	(1,372,302)	232,890			17
18	Directors Fees											18
19	Professional Services			171,789	171,789		171,789	(5,322)	166,467			19
20	Dues, Fees, Subscriptions & Promotions			55,037	55,037	870	55,907	(6,228)	49,679			20
21	Clerical & General Office Expenses	269,970	147,938	61,698	479,606	(870)	478,736	729,879	1,208,615			21
22	Employee Benefits & Payroll Taxes			1,051,310	1,051,310	26,781	1,078,091	(7,778)	1,070,313			22
23	Inservice Training & Education			2,454	2,454		2,454	2,868	5,322			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			23,413	23,413	(16,301)	7,112	13,278	20,390			25
26	Insurance-Prop.Liab.Malpractice			294,662	294,662		294,662	8,064	302,726			26
27	Other (specify):* Allocated Employee Benefits							141,532	141,532			27
28	TOTAL General Administration	468,534	147,938	3,066,991	3,683,463	10,480	3,693,943	(496,009)	3,197,934			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,642,984	1,226,204	4,117,980	11,987,168	(16,301)	11,970,867	(631,650)	11,339,217			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			180,547	180,547		180,547	22,695	203,242			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							921,044	921,044			32
33	Real Estate Taxes							633,555	633,555			33
34	Rent-Facility & Grounds			2,841,569	2,841,569		2,841,569	(2,841,568)	1			34
35	Rent-Equipment & Vehicles			28,315	28,315	16,301	44,616	17,099	61,715			35
36	Other (specify):* Mortgage Insurance							177,209	177,209			36
37	TOTAL Ownership			3,050,431	3,050,431	16,301	3,066,732	(1,069,966)	1,996,766			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		140,548	2,941	143,489		143,489	(18,146)	125,343			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			682,204	682,204		682,204		682,204			42
43	Other (specify):* Non-Allowable			298,096	298,096		298,096	(298,096)				43
44	TOTAL Special Cost Centers		140,548	983,241	1,123,789		1,123,789	(316,242)	807,547			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,642,984	1,366,752	8,151,652	16,161,388		16,161,388	(2,017,858)	14,143,530			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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(18,594)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(135,066)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,017)	43		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	(5,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(289,929)	43		24
25	Fund Raising, Advertising and Promotional	(1,119)	43		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 See Attached Schedule F:	(192,717)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (643,442)		\$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 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)	(1,374,416)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,374,416)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,017,858)		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 Yes	2 No	3 Amount	4 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	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (1,202)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(33,577)	10	2
3	Adjust Mgt Co. food to cost	(10,126)	2	3
4	Non-allowable professional fees	(61,211)	19	4
5	Non-allowable patient clothing	(1,031)	43	5
6	Non-allowable Illinois Council on Long Term Care Dues	(9,677)	20	6
7	Non-allowable office expense	(611)	43	7
8	Non-allowable auto expense - marketing	(12)	25	8
9	Adjust pharmacy expense to cost	(18,146)	39	9
10	Non-allowable marketing employee benefits	(7,778)	22	10
11	Non-allowable marketing salaries	(49,146)	21	11
12	Non-allowable auto expense - City of Chicago ticket	(200)	25	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	(192,717)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr# 0022111

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(10,126)	0	0	0	0	0	0	0	0	0	0	(10,126)	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	0	5,786	0	0	0	0	0	0	0	0	5,786	5
6	Maintenance	0	0	12,292	0	1	0	0	0	0	0	0	12,293	6
7	Other (specify):*	0	0	654	0	0	0	0	0	0	0	0	654	7
8	TOTAL General Services	(10,126)	0	18,732	0	1	0	0	0	0	0	0	8,607	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	(34,779)	0	0	0	0	0	0	0	0	0	0	(34,779)	10
10a	Therapy	0	0	0	0	(153,602)	0	0	0	0	0	0	(153,602)	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	44,133	0	0	0	0	0	0	44,133	15
16	TOTAL Health Care and Programs	(34,779)	0	0	0	(109,469)	0	0	0	0	0	0	(144,248)	16
	C. General Administration													
17	Administrative	0	0	(1,372,302)	0	0	0	0	0	0	0	0	(1,372,302)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(61,211)	0	28,748	5,000	22,141	0	0	0	0	0	0	(5,322)	19
20	Fees, Subscriptions & Promotions	(9,677)	0	2,817	0	632	0	0	0	0	0	0	(6,228)	20
21	Clerical & General Office Expenses	(67,740)	0	795,546	0	2,073	0	0	0	0	0	0	729,879	21
22	Employee Benefits & Payroll Taxes	(7,778)	0	0	0	0	0	0	0	0	0	0	(7,778)	22
23	Inservice Training & Education	0	0	1,923	0	945	0	0	0	0	0	0	2,868	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(212)	0	12,661	0	829	0	0	0	0	0	0	13,278	25
26	Insurance-Prop.Liab.Malpractice	0	0	7,334	0	730	0	0	0	0	0	0	8,064	26
27	Other (specify):*	0	0	141,435	0	97	0	0	0	0	0	0	141,532	27
28	TOTAL General Administration	(146,618)	0	(381,838)	5,000	27,447	0	0	0	0	0	0	(496,009)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(191,523)	0	(363,106)	5,000	(82,021)	0	0	0	0	0	0	(631,650)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	(135,066)	0	13,793	143,968	0	0	0	0	0	0	0	22,695	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	921,044	0	0	0	0	0	0	0	921,044	32
33	Real Estate Taxes	0	0	10,433	623,122	0	0	0	0	0	0	0	633,555	33
34	Rent-Facility & Grounds	0	0	0	(2,841,568)	0	0	0	0	0	0	0	(2,841,568)	34
35	Rent-Equipment & Vehicles	0	0	17,099	0	0	0	0	0	0	0	0	17,099	35
36	Other (specify):*	0	0	0	177,209	0	0	0	0	0	0	0	177,209	36
37	TOTAL Ownership	(135,066)	0	41,325	(976,225)	0	0	0	0	0	0	0	(1,069,966)	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	(18,146)	0	0	0	0	0	0	0	0	0	0	(18,146)	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):*	(298,707)	0	0	611	0	0	0	0	0	0	0	(298,096)	43
44	TOTAL Special Cost Centers	(316,853)	0	0	611	0	0	0	0	0	0	0	(316,242)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(643,442)	0	(321,781)	(970,614)	(82,021)	0	0	0	0	0	0	(2,017,858)	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
Sidney Glenner	100.00%	See Page 6-Supplemental		See Attached Schedule A		

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
2	V		From Page 6A	1,406,628	Glen Health and Home Management, Inc.	A	1,084,847	(321,781)	2
3	V								3
4	V		From Page 6B	2,841,568	Glen Oaks Real Estate and Development, L.L.C.	B	1,870,954	(970,614)	4
5	V								5
6	V		From Page 6C	579,471	Therapy Masters, Inc.	C	497,450	(82,021)	6
7	V								7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A-Sidney Glenner - 100.00% through attribution				10
11	V				B-Sidney Glenner - 100.00%				11
12	V				C-Sidney Glenner - 100.00%				12
13	V								13
14	Total			\$ 4,827,667			\$ 3,453,251	\$ * (1,374,416)	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	17	Management Fees	\$ 1,406,628	Glen Health and Home Management, Inc.	A	\$	(1,406,628)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,786	5,786	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	8,668	8,668	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	28,748	28,748	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,817	2,817	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	45,702	45,702	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	142,089	142,089	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,923	1,923	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	12,661	12,661	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	7,334	7,334	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	13,793	13,793	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,433	10,433	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	17,099	17,099	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,624	3,624	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	34,326	34,326	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	749,844	749,844	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(142,089)	(142,089)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	654	654	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,195	6,195	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	135,240	135,240	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,406,628			\$ 1,084,847	\$ * (321,781)	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	19	Professional Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 5,000	\$ 5,000	15
16	V	43	Office Expense		Glen Oaks Real Estate and Development, L.L.C.	B	611	611	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	143,968	143,968	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	921,545	921,545	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(501)	(501)	19
20	V	36	Mortgage Insurance Premium		Glen Oaks Real Estate and Development, L.L.C.	B	177,209	177,209	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	623,122	623,122	21
22	V	34	Rental Income	2,841,568	Glen Oaks Real Estate and Development, L.L.C.	B		(2,841,568)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,841,568			\$ 1,870,954	\$ * (970,614)	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	10a	Therapy	\$ 579,471	Therapy Masters, Inc.	C	\$ 425,869	\$ (153,602)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	22,141	22,141	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	632	632	17
18	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	1	1	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,055	1,055	19
20	V	21	Clerical		Therapy Masters, Inc.	C	1,018	1,018	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	44,230	44,230	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	829	829	22
23	V	26	Insurance - Liability		Therapy Masters, Inc.	C	730	730	23
24	V	22	Employee Benefits		Therapy Masters, Inc.	C	(44,230)	(44,230)	24
25	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	44,133	44,133	25
26	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	97	97	26
27	V	23	Training and Education		Therapy Masters, Inc.	C	945	945	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			\$ 579,471			\$ 497,450	\$ * (82,021)	39

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

Facility Name & ID Number

Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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								1
2	Sidney Glenner	100.00%	Glen Bridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00%	Glen Crest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00%	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00%	Glen Shire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00%	Glen Lake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00%	Centre, Ltd.					15
16								16
17	Sidney Glenner	99.00%	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	1.00%	Centre, Inc.					18
19								19
20	Sidney Glenner	50.00%	Ballarad Respiratory & Rehabilitation	Des Plaines				20
21	Joshua Ray	50.00%	Center, LLC.					21
22								22
23	Sidney Glenner	50.00%	Glen Saint Andrew Living Community, LLC.	Niles				23
24	Joshua Ray	50.00%						24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	Sidney Glenner	Chairman of Board	Administrative	100.00 %	197,095	12	19.36%	Salary	\$ 34,326	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,842	8	19.36%	Salary	7,984	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	164,942	1	2.00%	Salary	28,726	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	77,899	8	19.36%	Salary	13,567	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10	See Attached Schedule B										10
11											11
12											12
13								TOTAL	\$ 84,603		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 Glen Oaks Nrsg & Rehab Ctr# 0022111

Report Period Beginning:

01/01/2016Ending: 2/31/2016

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

Glen Health and Home Management, Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

(847) 674 - 5454

Fax Number

(847) 674 - 8311

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	Utilities	Resident Days	583,629	9	\$ 39,007	\$	86,568	\$ 5,786	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439		86,568	8,668	2
3	19	Professional Fees	Resident Days	583,629	9	193,812		86,568	28,748	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995		86,568	2,817	4
5	21	Clerical	Resident Days	583,629	9	308,114		86,568	45,702	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941		86,568	142,089	6
7	23	Training and Education	Resident Days	583,629	9	12,962		86,568	1,923	7
8	25	Auto Expenses	Resident Days	583,629	9	85,358		86,568	12,661	8
9	26	Insurance	Resident Days	583,629	9	49,447		86,568	7,334	9
10	30	Depreciation	Resident Days	583,629	9	92,988		86,568	13,793	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340		86,568	10,433	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277		86,568	17,099	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	24,431	86,568	3,624	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	231,420	86,568	34,326	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	5,055,342	86,568	749,844	15
16	22	Employee Benefits	Payroll						(142,089)	16
17	7	Employee Benefits - Janitorial	Payroll						654	17
18	27	Employee Benefits - Officer's	Payroll						6,195	18
19	27	Employee Benefits - Admin	Payroll						135,240	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,313,873	\$ 5,311,193		\$ 1,084,847	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	Walker & Dunlop, LLC.		X	Mortgage	\$150,300.68	05/01/2013	\$ 38,021,826	\$ 35,038,741	01/01/2044	0.0260	\$ 921,545	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$150,300.68		\$ 38,021,826	\$ 35,038,741			\$ 921,545	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(501)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (501)	14	
15	TOTALS (line 9+line14)						\$ 38,021,826	\$ 35,038,741			\$ 921,044	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 177,209 Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2015 report.			\$	587,000	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.)			\$	590,122	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3,122	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	620,000	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.			\$	623,122	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	528,288	8	
		2012	556,970	9	
		2013	578,173	10	
		2014	563,717	11	
		2015	590,122	12	
See Attached Schedule G For Calculation Of 2016 Real Estate Tax Accrual.					

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

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

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nrsg & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634 - 4580 FAX #: (312) 634 - 5518

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	<u>04-02-202-033-0000</u>	<u>270 Skokie Highway</u>	\$ <u>132,052.17</u>	\$ <u>132,052.17</u>
2.	<u>04-02-202-038-0000</u>	<u>270 Skokie Highway</u>	\$ <u>458,069.55</u>	\$ <u>458,069.55</u>
3.	<u>Allocated From Management Company:</u>		\$ <u>74,688.61</u>	\$ <u>10,433.00</u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
		TOTALS	\$ <u><u>664,810.33</u></u>	\$ <u><u>600,554.72</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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	298		1985	1961	\$ 3,587,393	\$ 102,497	30	\$	\$ (102,497)	\$ 3,587,393	4
5											5
6	Alloc from			1996	262,045			8,870	8,870		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Leasehold Improvements			1980	7,274		65 months			7,274	9
10	Leasehold Improvements			1981	4,127		35 months			4,127	10
11	Sprinkler			1981	15,769		25			15,769	11
12	Ceiling - dining room			1982	3,621		10			3,621	12
13	Masonry - building			1982	15,200		10			15,200	13
14	Generator fixture			1982	7,967		10			7,967	14
15	Roofing			1983	28,000		10			28,000	15
16	Parking lot			1983	4,632		15			4,632	16
17	Painting			1983	14,000		5			14,000	17
18	Air-conditioner			1983	3,033		10			3,033	18
19	Leasehold Improvements			1984	40,296		10			40,296	19
20	Building Improvements			1985	28,578	817	10		(817)	28,578	20
21	Building Improvements			1986	14,578	429	10		(429)	14,578	21
22	Building Improvements			1987	7,225		10			7,225	22
23	Painting and decorating			1985	11,028		3			11,028	23
24	Sprinkler			1987	117,905	3,685	26		(3,685)	117,905	24
25	Building Improvements			1988	37,503	985	10		(985)	37,503	25
26	Building Improvements			1989	52,259	1,493	10		(1,493)	52,259	26
27	Building Improvements			1990	17,633		10			17,633	27
28	Building Improvements			1990	2,100		10			2,100	28
29	Building Improvements			1991	8,500		10			8,500	29
30	Building Improvements			1991	2,322		10			2,322	30
31	Building Improvements			1992	371,526		10			371,526	31
32	Building Improvements			1993	21,620		10			21,620	32
33	Building Improvements			1993	9,267		10			9,267	33
34	Building Improvements			1993	151,464		10			151,464	34
35											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 Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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	Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38	Building Improvements	1995	20,792		10			20,792	38
39	New closets in rooms 150 and 180	1995	2,600		10			2,600	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900		10			4,900	40
41	Construct office room in basement	1996	1,650		10			1,650	41
42	Roofing work	1996	95,112		10			95,112	42
43	Overbed tables	1997	3,537		10			3,537	43
44	Sprinklers	1997	8,367		10			8,367	44
45	Exiss observation system	1997	975		10			975	45
46	Fence post and rail	1997	1,885		10			1,885	46
47	Exhaust fan and stove	1997	8,143		10			8,143	47
48	Brick floor	1997	7,707		10			7,707	48
49	Wiring for telephones	1997	1,832		10			1,832	49
50	Fire alarm	1997	16,271		10			16,271	50
51	Piping	1997	821		10			821	51
52	Emergency lighting fixtures	1997	3,000		10			3,000	52
53	Wiring for exhaust fan	1997	1,610		10			1,610	53
54	Replacement door	1997	1,445		10			1,445	54
55	Therapy room	1997	6,116		10			6,116	55
56	Concrete	1997	895		10			895	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920		10			268,920	57
58	Flooring	1997	585		10			585	58
59	Handrails: corner and bumper guards	1997	11,954		10			11,954	59
60	Fire alarm system improvements	1997	3,450		10			3,450	60
61	Ceiling tile	1997	3,985		10			3,985	61
62	New walls - therapy room	1997	2,982		10			2,982	62
63	Signs	1997	1,713		10			1,713	63
64	Electric service	1997	1,700		10			1,700	64
65	Chain link fence	1997	3,100		10			3,100	65
66	Dining room ceiling	1997	2,000		10			2,000	66
67	Balance air conditioner system	1997	24,290		10			24,290	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,477,585	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,215,540	70

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 5,477,585	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,215,540	1
2	Video monitoring system	1997	1,932		10			1,932	2
3	Electric service	1998	3,250		10			3,250	3
4	Fire alarm system improvements	1998	2,625		10			2,625	4
5	Floor tiles	1998	3,598		10			3,598	5
6	Electrical work: install outlets, amp feeders	1999	16,737		10			16,737	6
7	Aquarium	1999	10,500		10			10,500	7
8	Hot water tanks	1999	5,132		10			5,132	8
9	Ceiling tiles	1999	2,689		10			2,689	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532		10			2,532	10
11	Two gold chandeliers	1999	4,193		10			4,193	11
12	Fire dampers installation	1999	5,083		10			5,083	12
13	Fire dampers installation	1999	1,641		10			1,641	13
14	Install new gas valves & gaskets on boiler	1999	4,173		10			4,173	14
15	Install new motor in water heater	1999	2,397		10			2,397	15
16	Install security cameras	1999	3,109		10			3,109	16
17	Furnish, wire & install lights in the main dining room	2000	2,640		10			2,640	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300		10			4,300	18
19	Install new chiller	2000	1,925		10			1,925	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570		10			14,570	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904		10			5,904	21
22	Install corner guards	2000	1,616		10			1,616	22
23	Vinyl tiles & rubber cove base	2000	1,875		10			1,875	23
24	Electrical work	2000	30,000		10			30,000	24
25	Install metal partition walls with drywall	2000	3,280		10			3,280	25
26	Generator installation	2000	3,610		10			3,610	26
27	Relaminate bedside units and closet doors	2000	3,200		10			3,200	27
28	Install 6 circuits for new dialysis room	2000	3,485		10			3,485	28
29	Electrical project	2001	32,903		10			32,903	29
30	2 dura glide 3000 single door packages	2001	11,408		10			11,408	30
31	Nurses station with solid surface counter tops	2001	9,180		10			9,180	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650		10			13,650	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,690,722	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,428,677	34

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 5,690,722	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,428,677	1
2	Elevator shaft exterior brick	2001	11,980		10			11,980	2
3	Remove lobby wall and install ceiling	2001	12,508		10			12,508	3
4	New ceiling and lighting project	2001	14,758		10			14,758	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749		10			18,749	5
6	Carpeting	2001	3,589		10			3,589	6
7	Wallcovering installation and painting project	2001	5,181		10			5,181	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600		10			3,600	8
9	Tuckpointing	2001	2,500		10			2,500	9
10	Paneling	2001	5,756		10			5,756	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695		10			10,695	11
12	Installation of wallcovering	2002	2,380		10			2,380	12
13	Cooling tower	2002	6,950		10			6,950	13
14	Wallcovering border	2002	4,034		10			4,034	14
15	Installation of cooling tower	2002	46,000		10			46,000	15
16	Installation of hydraulic pump unit	2002	6,200		10			6,200	16
17	Econocare project	2002	14,000		10			14,000	17
18	Insurance claim refund	2002	(7,118)		10			(7,118)	18
19	Painting project	2002	4,750		10			4,750	19
20	Installation of wood blinds	2003	2,140		10			2,140	20
21	Air conditioning compressor	2003	7,617		10			7,617	21
22	Insurance claim refund - compressor	2003	(6,367)		10			(6,367)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400		10			8,400	23
24	Parking lot paving project	2003	76,765		10			76,765	24
25	Center roof section reroofing project	2003	4,200		10			4,200	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559		10			16,559	26
27	Center roof section reroofing project	2002	2,100		10			2,100	27
28	Installation of custom built wardrobes	2003	25,830		10			25,830	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098		10			35,098	29
30	Relocate water meter and install RPZ for plumbing project	2004	16,066		10			16,066	30
31	Furnish and install smoke detectors by doors	2004	8,490		10			8,490	31
32	Furnish and install glass for windows	2004	1,980		10			1,980	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,056,112	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,794,067	34

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 6,056,112	\$ 109,906		\$ 8,870	\$ (101,036)	\$ 5,794,067	1
2	Provide and install delay lock & keypads, relocate kill switch	2004	1,762		10			1,762	2
3	Furnish and install new door detector on elevator door	2004	2,115		10			2,115	3
4	Wiring for cameras and quad installation	2004	1,574		10			1,574	4
5	Heat exchanger	2004	1,598		10			1,598	5
6	Landscaping project: tree planting	2004	4,650		10			4,650	6
7	Installed new parts and replace discharge gauge on chillers	2005	2,123		10			2,123	7
8	Installation of new compressor	2005	11,900		10			11,900	8
9	Furnish and install iron fencing	2005	5,400		10			5,400	9
10	Fireproofing project	2005	6,220		10			6,220	10
11	Replace car sills in elevators	2005	8,130		10			8,130	11
12	Furnish and install new controller and selector on elevator	2005	18,500		10			18,500	12
13	Remove and replace smoke detector	2005	1,679		10			1,679	13
14	Build and install custom built-in wardrobes and cabinets	2005	55,002		10			55,002	14
15	Insurance reimbursement of compressor loss	2005	(11,144)		10			(11,144)	15
16									16
17									17
18	Install new window frame at receptionist counter	2005	1,450		10			1,450	18
19	Install new ceramic wall tile, toilets, sinks, plumbing	2006	82,802	4,390	10	2,892	(1,498)	82,802	19
20	Carrier chiller compressor	2006	14,850	742	10	742		14,850	20
21	Insurance claim refund for damaged compressor	2006	(11,900)	(595)	10	(595)		(11,900)	21
22	Furnish and install elevator car, station	2006	13,711	686	10	686		13,711	22
23	Remove plumbing, drywall and shower stalls	2006	3,833	194	10	194		3,833	23
24	New elevator lobby car, controller, selector and fixtures	2006	42,711	2,136	10	2,136		42,711	24
25	Metal doors with framing	2006	7,289	364	10	364		7,289	25
26	Furnish and install 8 vertical rod devices on doors	2006	6,020	301	10	301		6,020	26
27	Furnish and install new elevator pump unit and valve assembly	2006	8,000	400	10	400		8,000	27
28	Sidewalk concrete project	2006	3,230	161	10	161		3,230	28
29	Remove and install elevator flooring, ceiling and lighting	2006	5,369	268	10	268		5,369	29
30	Furnish and install new elevator door opener and locks	2006	6,750	337	10	337		6,750	30
31	Telephone system	2006	17,040		10			17,040	31
32	Install drain tile system in rehab room	2007	5,300	530	10	530		5,035	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,372,076	\$ 119,820		\$ 17,286	\$ (102,534)	\$ 6,109,766	34

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 6,372,076	\$ 119,820		\$ 17,286	\$ (102,534)	\$ 6,109,766	1
2	Power rodding project	2007	5,800	580	10	580		5,510	2
3	Delime heater system	2007	2,861	286	10	286		2,717	3
4	Carrier chiller leak	2007	4,238	424	10	424		4,028	4
5	Installation of water heater	2007	6,180	618	10	618		5,871	5
6	Rewire smoke detector system	2007	2,570	257	10	257		2,442	6
7	Installation of chemical feed system	2007	2,897	290	10	290		2,755	7
8	Boiler refractory project	2007	3,930	393	10	393		3,734	8
9	Roofing project	2008	8,000	800	10	800		6,800	9
10	Roofing project	2008	7,650	765	10	765		6,503	10
11	Furnish and install smoke detectors in dining area	2008	6,515	652	10	652		5,542	11
12	Installation of split air cooling system for elevator mechanical room	2008	4,700	470	10	470		3,995	12
13	Satellite cable headend installation	2008	9,500	2,200	10	950	(1,250)	8,700	13
14									14
15	Furnish and install new panic bars, remove hardware on doors	2008	4,575	458	10	458		3,893	15
16	Install electrical receptacles for new televisions	2008	11,500	1,150	10	1,150		9,775	16
17	Add smoke detectors in dining area for first and second floors	2008	2,649	265	10	265		2,252	17
18	Wallcovering	2009	13,113	1,311	10	1,311		9,833	18
19	Lever Handle Passage locks brushed chrome	2009	3,997	400	10	400		3,000	19
20	Install entire condensing unit	2009	4,966	497	10	497		3,727	20
21	Resurface roof	2009	49,850	4,985	10	4,985		37,388	21
22	Remodel-Sign installation, remove existing border, wallcovering	2009	326,303	32,630	10	32,630		244,725	22
23	New drywall, painting doorframes, install handrails,								23
24	bumper guards,custom nurses stations, floor tile, co-base								24
25	& new doors								25
26	Furnish & install new domestic hot water heaters	2009	21,200	2,120	10	2,120		15,900	26
27	Furnish and install new toilets	2009	12,316	1,232	10	1,232		9,240	27
28	Furnish and install new toilets	2009	(1,108)	(111)	10	(111)		(832)	28
29	Install drywall on ceilings in closets	2009	6,800	680	10	680		5,100	29
30	Install fire sprinklers in closets	2009	3,900	390	10	390		2,925	30
31	Replace copper lines and relief valve on storage tank	2009	5,000	500	10	500		3,750	31
32	Power supply installation for telephone system	2009	2,581	258	10	258		1,935	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,904,559	\$ 174,320		\$ 70,536	\$ (103,784)	\$ 6,520,974	34

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 6,904,559	\$ 174,320		\$ 70,536	\$ (103,784)	\$ 6,520,974	1
2	New fire alarm system	2010	75,855	6,494	10	7,586	1,092	49,309	2
3	Category 6 cable (550mhz)	2010	4,301	376	10	430	54	2,795	3
4	Remove and install new soffit, install lights, repairs walls	2009	21,697	2,170	10	2,170		16,275	4
5	New gas-fired commercial copper boiler	2010	5,391	471	10	539	68	3,504	5
6	Concrete project: sidewalk, steps and ramps	2011	18,400	1,840	10	1,840		10,120	6
7	Installation of new window screens	2011	2,675	240	10	268	28	1,474	7
8	Exterior wall tuckpointing, mortar grinding and brick replacement	2011	13,900	1,266	10	1,390	124	7,645	8
9	Exterior fireproofing project	2011	22,985	2,100	10	2,299	199	12,644	9
10	Remove wallpaper, replace drywall and wallpaper in the cafeteria, lobby and elevator area	2011	9,000	825	10	900	75	4,950	10
11									11
12	Installation of carpet tile, bumper/corner guards, wallpaper in the lobby and corridor	2011	14,220	1,304	10	1,422	118	7,821	12
13									13
14	Purchase and install compressor for walk-in cooler	2011	2,676	241	10	268	27	1,474	14
15	Installation of fire dampers in ducting	2011	69,000	6,367	10	6,900	533	37,950	15
16	Furnish and install handrails, bumper and corner guards in the basement corridor	2012	8,869	824	10	887	63	3,991	16
17									17
18	Furnish new venture & stack section, blower motor	2012	9,024	846	10	902	56	4,059	18
19	Installation of fire sprinkler heads in elevator shafts	2012	9,825	919	10	983	64	4,423	19
20	Furnish and install power supply boards on the fire alarm panel	2012	2,517	238	10	252	14	1,134	20
21	Credit on Benny's Decorator's invoice #2450	2011	(3,000)	(279)	10	(300)	(21)	(1,650)	21
22	Installation of water valves on new circulation pump	2012	3,878	367	10	388	21	1,746	22
23	Furnish and install new bell & gosset circulation pump and valves	2012	7,060	669	10	706	37	3,177	23
24	Upgrade the existing kitchen water heater and tanks	2012	22,442	2,125	10	2,244	119	10,098	24
25	Backflow preventer replacement project	2012	6,400	612	10	640	28	2,880	25
26	Replace elevator power unit motor and hydraulic supply line	2013	5,900	575	10	590	15	2,065	26
27	Installation of carpet, cove base and wallcovering in reception	2013	5,729	573	10	573		2,005	27
28	Removal and installation of wallpaper in reception/Admissions	2013	3,250	325	10	325		1,138	28
29	Insurance claim refund on air-conditioner due to power surge	2013	(7,445)	(730)	10	(745)	(15)	(2,607)	29
30	Furnish and install two Tramco lower pump sections, piping	2013	6,995	692	10	700	8	2,450	30
31	Furnish kitchen cooler floor plates	2013	2,983	292	10	298	6	1,043	31
32	Furnish 40 ton Copeland compressor	2013	9,850	966	10	985	19	3,448	32
33	Installation of new 40 ton Copeland compressor	2013	8,445	828	10	845	17	2,957	33
34	TOTAL (lines 1 thru 33)		\$ 7,267,381	\$ 207,856		\$ 106,821	\$ (101,035)	\$ 6,719,292	34

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 7,267,381	\$ 207,856		\$ 106,821	\$ (101,035)	\$ 6,719,292	1
2	Furnish delayed egress panic door system and power supply, rewire	2014	3,835	384	10	384		960	2
3	Sealcoat and stripe parking lot, sewer patching	2014	7,212	721	10	721		1,803	3
4	Telephone wiring project	2014	2,955	296	10	296		740	4
5	Furnish and install carpet and cove base in main offices and	2014	2,550	255	10	255		637	5
6	Admissions office								6
7	Remove and install new cylinder on elevator	2014	27,400	2,740	10	2,740		6,850	7
8	Replace air handler shaft and bearings	2014	7,820	782	10	782		1,955	8
9	Install new aluminum siding and new trim in therapy room	2014	2,600	260	10	260		650	9
10	Weld 450 linear feet to existing rails in four stairways	2015	2,800	280	10	280		420	10
11	Install 3 door restrictors and code data plates on elevators	2014	5,715	572	10	572		1,429	11
12	Install Copeland Compressor replacement	2015	13,102	1,310	10	1,310		1,965	12
13	Rewire and replace heaters, install junction box on generator	2016	2,631	132	10	132		132	13
14	Replace concrete ramp by main entrance	2016	4,000	200	10	200		200	14
15	Sealcoating project in parking lot	2016	4,905	245	10	245		245	15
16	Exterior roofing project, create pitch, seal rubber roof with tar	2016	6,900	345	10	345		345	16
17	Exterior tuckpointing, face brick and common brick around the facility	2016	4,500	225	10	225		225	17
18	Install 48 electrical outlets on first floor & run conduit to new vent pan	2016	5,796	290	10	290		290	18
19									19
20									20
21	See Attached Schedule L:								21
22	Leasehold Improvements Allocated from Management Co:	1998	14,431						22
23	Leasehold Improvements Allocated from Management Co:	1999	6,026						23
24	Leasehold Improvements Allocated from Management Co:	2000	722						24
25	Leasehold Improvements Allocated from Management Co:	2008	2,172						25
26	Leasehold Improvements Allocated from Management Co:	2016	21,529			2,948	2,948	31,381	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,416,982	\$ 216,893		\$ 118,806	\$ (98,087)	\$ 6,769,519	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	\$ 283,606	\$ 53,646	\$ 53,646	\$	5, 10 years	\$ 176,275	71
72	Current Year Purchases	499,713	24,986	24,986		10 years	24,986	72
73	Fully Depreciated Assets	279,508	3,830	3,830		5, 10 years	279,508	73
74	Allocated From Therapy Masters, Mgt. Co:	116,171		1,368	1,368		99,197	74
75	TOTALS	\$ 1,178,998	\$ 82,462	\$ 83,830	\$ 1,368		\$ 579,966	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	Patient Care	2003 Buick Rendezvous	2004	\$ 15,800	\$	\$	\$	5 years	\$ 15,800
77									
78	Allocated From Management Company:			24,356		606	606		24,061
79									
80	TOTALS			\$ 40,156	\$	\$ 606	\$ 606		\$ 39,861

E. Summary of Care-Related Assets					1	2
		Reference			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)			\$ 8,993,733	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$ 299,355	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$ 203,242	
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$ (96,113)	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$ 7,389,346	

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
- If NO, see instructions.

☒ YES

☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.
- This amount was calculated by dividing the total amount to be amortized
- by the length of the lease N/A.
- N/A

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

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 33,963
- Description: Ice-Maker \$1,860, Copier\$6,968, Postage Meter \$563, Telephone\$18,924 Alloc From Mgt Co \$5,648
- (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	Patient Care	2011 Acura MDX	\$ 795.00	\$ 9,540	17
18	Patient Care	2014 Infiniti Q50	\$ 563.00	\$ 6,761	18
19					19
20	Allocated From Management Company:			11,451	20
21	TOTAL		\$ #####	\$ 27,752	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2017	\$
13.	/2018	\$
14.	/2019	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to hire only certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		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)	\$			

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	2	3	4		6	7	8	
			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	Ln 10a, Col 3	hrs	\$	3,226	\$ 212,695	\$ 54	3,226	\$ 212,749	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 2&3	hrs		1,732	107,835		1,732	107,835	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a, Col 2&3	hrs		3,526	258,941	231	3,526	259,172	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				140,548		140,548	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Respiratory Therapy Other (specify): Radiology, Dialysis, La	Ln 10a, Col 1 Ln 39, Col 3	7,181 hours	179,180		2,941		7,181	179,180 2,941	13
14	TOTAL			\$ 179,180	8,484	\$ 582,412	\$ 140,833	15,665	\$ 902,425	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	\$ (569,204)	\$ (562,878)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 107,342)	2,334,238	2,334,238	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		44,029	6
7	Other Prepaid Expenses	301,662	301,662	7
8	Accounts Receivable (owners or related parties)	(1,515,182)		8
9	Other(specify): Insurance Receivable	418,000	418,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 969,514	\$ 2,535,051	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		357,597	13
14	Buildings, at Historical Cost		3,849,438	14
15	Leasehold Improvements, at Historical Cost	2,655,222	3,567,544	15
16	Equipment, at Historical Cost	1,078,627	1,219,154	16
17	Accumulated Depreciation (book methods)	(2,963,561)	(7,389,346)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Escrows		972,331	22
23	Other(specify): Due From Related Parties:	714,554	714,554	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,484,842	\$ 3,291,272	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,454,356	\$ 5,826,323	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 805,823	\$ 805,823	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	405,515	405,515	30
31	Accrued Taxes Payable (excluding real estate taxes)	(61,212)	(61,212)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		620,000	32
33	Accrued Interest Payable		75,917	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	3,410,481	3,410,481	36
37	Due To Glenner 1995 Family Trust;	1,000,000	1,000,000	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,560,607	\$ 6,256,524	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		35,038,741	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Shareholders:	2,848,485	2,848,485	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,848,485	\$ 37,887,226	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,409,092	\$ 44,143,750	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,954,736)	\$ (38,317,427)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,454,356	\$ 5,826,323	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,772,311)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,772,311)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,182,425)	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)	\$ (2,182,425)	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)	\$ (5,954,736)	24

Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glen Oaks Nrsng & Rehab Ctr

0022111

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,427,375	1
2	Discounts and Allowances for all Levels	(1,246,750)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,180,625	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,178,982	6
7	Oxygen	68,036	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,247,018	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	74,549	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	155,392	19
20	Radiology and X-Ray	935	20
21	Other Medical Services	317,532	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 548,408	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,912	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,912	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,978,963	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,240,736	31
32	Health Care	6,062,969	32
33	General Administration	3,683,463	33
	B. Capital Expense		
34	Ownership	3,050,431	34
	C. Ancillary Expense		
35	Special Cost Centers	441,585	35
36	Provider Participation Fee	682,204	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,161,388	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,182,425)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,182,425)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 11,120,108	44
45	Private Pay - Net Inpatient Revenue	326,105	45
46	Medicare - Net Inpatient Revenue	565,658	46
47	Other-(specify) Insurance - Net Inpatient Revenue	168,754	47
48	Other-(specify) Veterans - Net Inpatient Revenue		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,180,625	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.

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	3,924	4,207	\$ 137,990	\$ 32.80	1
2	Assistant Director of Nursing	1,977	2,210	111,994	50.68	2
3	Registered Nurses	74,873	81,220	2,329,979	28.69	3
4	Licensed Practical Nurses	129	212	4,549	21.46	4
5	CNAs & Orderlies	124,433	137,566	1,765,380	12.83	5
6	CNA Trainees					6
7	Licensed Therapist	6,575	7,181	179,180	24.95	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,840	2,035	32,682	16.06	9
10	Activity Assistants	11,335	12,026	134,409	11.18	10
11	Social Service Workers	5,602	6,037	106,001	17.56	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,152	6,717	102,501	15.26	14
15	Cook Helpers/Assistants	30,586	32,985	393,594	11.93	15
16	Dishwashers					16
17	Maintenance Workers	8,913	9,681	162,886	16.83	17
18	Housekeepers	29,436	32,298	351,118	10.87	18
19	Laundry	9,897	10,734	107,205	9.99	19
20	Administrator	1,977	2,192	138,970	63.40	20
21	Assistant Administrator	1,897	2,115	59,594	28.18	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,204	14,511	269,970	18.60	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					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	14,419	15,435	254,982	16.52	33
34	TOTAL (lines 1 - 33)	347,169	379,362	\$ 6,642,984 *	\$ 17.51	34

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	Monthly	\$ 9,443	Ln 1, Col 3	35
36	Medical Director	Monthly	49,289	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,076	Ln 10, Col 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	2,244	Ln 11, Col 3	44
45	Social Service Consultant	1	55	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	45	\$ 81,107		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	593	\$ 15,998	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	593	\$ 15,998		53

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

** See instructions.

Facility Name & ID Number		Glen Oaks Nrsg & Rehab Ctr		STATE OF ILLINOIS		# 0022111		Report Period Beginning:		01/01/2016		Page 21		Ending: 12/31/2016	
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	
Simcha Dachs		Administrator		0.00%		\$ 138,970		Workers' Compensation Insurance		\$ 69,636		IDPH License Fee		\$	
John Corso		Asst. Administrator		0.00%		59,594		Unemployment Compensation Insurance		20,713		Advertising: Employee Recruitment		250	
								FICA Taxes		513,682		Health Care Worker Background Check			
								Employee Health Insurance		185,885		(Indicate # of checks performed 21)		210	
								Employee Meals		26,781		Patient Background Checks		660	
								Illinois Municipal Retirement Fund (IMRF)*							
								Other Employee Benefits		4,111		See Attached Schedule K:		45,110	
								Union Health and Welfare		187,261					
								Union Pension		52,689		Allocated from Therapy Masters:		632	
								401K Match		17,333		Allocated from Management Company:		2,817	
												Less: Public Relations Expense		()	
								Non Allowable Marketing Employee Benefits:		(7,778)		Non-allowable advertising		()	
								See Attached Schedule D:		0		Yellow page advertising		()	
TOTAL (agree to Schedule V, line 17, col. 1)						\$ 198,564		TOTAL (agree to Schedule V,		\$ 1,070,313		TOTAL (agree to Sch. V,		\$ 49,679	
(List each licensed administrator separately.)								line 22, col.8)				line 20, col. 8)			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**							
Description		Amount		Description		Line # Amount		Description		Amount					
Management Fees (eliminated in Column 7)		\$ 1,406,628						Out-of-State Travel		\$					
								In-State Travel							
								Seminar Expense							
								Entertainment Expense		()					
TOTAL (agree to Schedule V, line 17, col. 3)		\$ 1,406,628		TOTAL		\$		(agree to Sch. V,							
(Attach a copy of any management service agreement)								line 24, col. 8)		\$					
C. Professional Services															
Vendor/Payee		Type		Amount											
				\$											
See Attached Schedule C:				166,467											
TOTAL (agree to Schedule V, line 19, column 3)				\$ 166,467											
(For legal fee disclosure, see page 39 of instructions)															
				* 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?
If YES, give association name and amount.

Yes
Illinois Council on Long Term Care \$19,646

(3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes

(4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
N/A

(5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
10 Years

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 43,992 Line 10

(7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes

(8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
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.
This amount is to be recorded on line 42 of Schedule V.

\$ 682,204

(12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No
- (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?
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.

No

(15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$ 26,781
No
Indicate the amount. \$ N/A

(16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No
N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

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?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
N/A

(17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

No
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.
Attach invoices and a summary of services for all architect and appraisal fees

Yes

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Brentwood North Healthcare & Rehabilitation	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	17,403	35,426	34,327	13,643	23,658	28,487	18,488	25,663	197,095
Jonathan Glenner	4,048	8,240	7,984	3,173	5,502	6,626	4,300	5,969	45,842
Daniel Glenner	14,564	29,647	28,727	11,417	19,798	23,840	15,472	21,477	164,942
Elliot Glenner	6,878	14,002	13,568	5,392	9,350	11,259	7,307	10,143	77,899
Total compensation received from other Nursing Homes	42,893	87,315	84,606	33,625	58,308	70,212	45,567	63,252	485,778

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

Vendor/Payee	Type	Amount
Health Data Systems, Inc.	Computers	7,181
Point ClickCare	Computers	56,984
Net Health	Computers	10,929
EHealth Data Solutions	Computer Services	4,860
Kronos	Computers	20,266
Microsoft Corporation	Computers	6,901
RSM US LLP	Accounting	34,215
Marcum	Accounting	485
Much Shelist	Legal	1,767
Marilyn P. Dunn	Legal	2,440
Meyers & Flowers, LLC	Legal	5,272
Berton Goldstein	Legal	700
Vanek, Larson & Kolb LLC	Legal	180
Thompson Coburn LLP	Legal	1,804
Company Nurse	Workers Injury Consultation	800
Platinum Business Solutions	A/R Collections	1,210
Commitment Consulting	A/R Collections	12,891
Prospect Resources, Inc.	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	1,404
		<u>171,789</u>
Allocated from Glen Oaks Real Estate & Development, LLC.:		
Walker & Dunlop - Legal - A/R Line-of-Credit		<u>5,000</u>
Total allocated from Glen Oaks Real Estate & Development, LLC.:		<u>5,000</u>
Allocated from Management Co:		
Point ClickCare - Computer Service		2,597
Lexis Nexis - Computer Services		4
Health Data Systems, Inc. - Computer Services		176
Microsoft Computers - Computer Services		1,024
Rosie Connectivity Solutions - Computer Services		74
Creativity Technology Solutions - Computer Services		1,159
MB Financial Bank - Legal		5,002
Marcum - Accounting Services		1,135
Polsinelli - Legal		1,177
Govig - Legal		13,350
Perfect Staffing - Recruiter		2,336
Marilyn Dunn - Legal		30
Personnel Planners - W/C Consulting		33
Much Shelist - Legal		<u>651</u>
Total allocated from Management Co.		<u>28,748</u>
Allocated from Therapy Masters, Inc.:		
Casamba - Computer Services		2,371
Health Data Systems - Computer Services		75
Virtu Senes - Computer Services		279
O'Hagan LLC - Legal		517
RSM US LLP - Accounting Services		96
Theracore - Business Consulting		16,542
Personnel Planners - Financial Consulting		43
Career Tree Network - Therapy Recruitment		<u>2,218</u>
Total allocated from Therapy Masters, Inc.		<u>22,141</u>
Non-allowable Professional Fees:		
RSM US LLP - Accounting Fees		-30,239
Meyers & Flowers - Legal - A/R Collections		-5,273
Marilyn Dunn - Legal - A/R Financing, Out of Period		-2,290
Thompson Coburn LLP - Legal - Out of Period		-1,804
Vanek, Larson & Kolb LLC - Legal - A/R Collections		-1,804
Platinum Business Solutions - A/R Collections		-1,210
Commitment Consulting - A/R Collections		-12,891
Berton Goldstein - Legal - Tax Consultation		-700
Walker & Dunlop - Legal - A/R Line-of-Credit - Glen Oaks Real Estate & Development LLC		<u>-5,000</u>
Total Non-allowable Professional Fees		<u>-61,211</u>
Total adjustments page 21, Sch C.		<u>-5,322</u>
Total Schedule V, line 19, column 8		<u>166,467</u>

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	53,338
FUTA	444
SUTA	2,713
401K Match	4,262
Insurance - Hospital	74,422
Employee Benefits	0
Other Employee Benefits	0
Workers Compensation Insurance	6,910
Total allocated from Management Co.	142,089
Allocate Employee Benefits to Line #'s 7, 27	-142,089
Allocated from Therapy Masters, Inc.	
FICA taxes	30,512
FUTA	317
SUTA	524
401K Match	2,827
Insurance - Hospital	8,101
Uniform Allowance	0
Workers Compensation Insurance	1,949
Total allocated from Therapy Masters, Inc.	44,230
Allocate Employee Benefits to Line #'s 15, 27	-44,230
Total	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Management Fee	1,683,781
Due to Health and Home Mgt	523,636
Due to SLG Ltd Partnership	212,754
Estimated Medicare Settlement	3,767
Professional Liability Claims	418,000
Insurance Payable	22,296
Due to Third Party	386,580
BlueCross BlueShield Advance	-12,141
Accrued Union Dues	3,637
Accrued 401K	-2,764
Accrued 401K Loan	5,089
Accrued Profit Sharing	-2,287
Accrued Provider Participation Fee - Tax	168,133
Total, Page 17, Line36, Column 1	3,410,481

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-1,031	43
Non-allowable auto expense - marketing	-12	25
Non-allowable auto expense - City of Chicago ticket	-200	25
Non-allowable office expense	-611	43
Non-allowable professional fees	-61,211	19
Non-allowable Illinois Council on Long Term Care PAC Fees	-9,677	20
Non-allowable marketing salaries	-49,146	21
Non-allowable marketing employee benefits	-7,778	22
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-1,202	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-33,577	10
Adjust Mgt. Co. Food purchases to cost	-10,126	2
Adjust pharmacy expense to cost	-18,146	39
Total	-192,717	

Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2016

SCHEDULE G

	Accrued 1/01/16	Payments	Expense	Accrued 12/31/16
Balance @ 1/01/2016 - G/L # 251:	(587,000.00)		(587,000.00)	
2015 Real Estate Taxes Paid		590,121.72	590,121.72	
Estimated 2016 real estate taxes:				
2015 taxes	590,121.72			
Estimated increase	5.00%			
Estimated 2016 taxes	619,627.81			
USE	620,000.00		620,000.00	(620,000.00)
Totals	(587,000.00)	590,121.72	623,121.72	(620,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	(11,448.27)	-3.51%
2003	322,112.64	7,419.39	2.36%
2004	320,753.21	(1,359.43)	-0.42%
2005	327,659.74	6,906.53	2.15%
2006	337,697.40	10,037.66	3.06%
2007	379,623.78	41,926.38	12.42%
2008	383,926.13	4,302.35	1.13%
2009	445,204.37	61,278.24	15.96%
2010	510,062.80	64,858.43	14.57%
2011	528,287.89	18,225.09	3.57%
2012	556,970.29	28,682.40	5.43%
2013	578,172.73	21,202.44	3.81%
2014	563,716.79	(14,455.94)	-2.50%
2015	590,121.72	26,404.93	4.68%

Provider Name: Glen Oaks Nursing and Rehabilitation Center
Provider I.D. #: 0022111
Year Ended: December 31, 2016

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Sim Dachs, Dennis Ong, Lynette Cuyos	3/30/2016	Skokie, IL.	What do you know about Sepsis?	375
Nursing Staff	4/30/2016	Northbrook, IL	SocialWork Consultation Group, Inc. Seminar - Advance Directives	39
Sim Dachs, Alma Grace Francisco Ria Tan, Julie Abello	5/17/2016	Skokie, IL.	Compliance Reviews or Audits Part 1	600
Kristen Martin	4/5/16-4/6/16	Northbrook, IL	Affiliated Home Dialysis Training	400
Sim Dachs	6/16/2016	Skokie, IL.	Business Office Hot Topics: PBJ & Other Compliance Issues	125
Sim Dachs	7/27/2016	Skokie, IL.	CMS 5-Stars - Getting, Keeping, and Earning Stars in the "New" Star Day	125
Julie Abello , Adrienne Samonte	10/7/2016	Oak Lawn, IL	Ventricular Assist Device (VAD) Symposium	40
Nursing Staff	10/13/2016	Northbrook, IL	RosieConnect 2.0 Training	750
			Allocated From Management Company	1,923
			Allocated From Therapy Masters	945
			Total	5,322

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gasoline	Registration/ Stickers	City of Chicago Ticket	Repairs	Truck Rental	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	6,346	222	200	79	120	145	7,112
Non-allowable - Marketing							(12)
Non-allowable - City of Chicago ticket							(200)
Allocated from Therapy Masters, Inc.							829
Allocated from Management Company							12,661
TOTAL	6,346	222	200	79	120	145	20,390

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	29,323
Collaborative Healthcare Urgency Group	300
Employment Fees	19,500
CLIA Laboratory User Program Fee	150
Village of Northbrook Elevator Inspections, Fees	260
Cook County Department of Environmental Control Equipment Inspection	454
Secretary of State Annual Report	150
Joint Commission Fees	4,000
State Fire Marshall Inspection Fee	190
Cardmember Services annual credit card fee	460
Non-Allowable Illinois Council on Long Term Care Dues	-9,677
Total	45,110

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENT:

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM	ADJUSTED	COST	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	TOTAL
		FARGO @ 84.9438 %	LEASEHOLD IMPROVEMENTS		103,052/460,292 0.223863969	111.372/460,292 0.241959452	101.895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382	
1998 PARKING LOT REPAVING	5,900	6,647	6,647	5,900	6,647					
LEASEHOLD IMPROVEMENTS -	87,339		5,900	87,339	5,900					
ADDITIONAL CONSTRUCTION COSTS					87,339					
FARGO BUILDING					99,886	22,363	24,168	22,112	8,945	22,298
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS					141,596	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TANK	5,000		5,000	5,000						
					146,596	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS										
					146,596	32,820	35,470	32,452	13,128	32,725
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
					93,787	95,262	106,511	40,267	78,093	74,334
					0.192059401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS					146,596	28,154	28,603	31,981	12,090	23,448
										22,319
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
					93,929	92,291	105,965	37,609	81,480	76,498
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
2008 INSTALLATION OF IRRIGATION SYSTEM					15,036					15,564
					161,632	30,163	29,637	34,028	12,077	26,105
										24,565
										4,998
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
					92,668	90,627	105,904	37,909	82,060	82,504
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS					161,632	27,690	27,080	31,645	11,328	24,520
										24,653
										14,715
RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE