

		FOR BHF USE					

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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: <u>0028753</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																	
Facility Name: <u>Glencrest Hlthc & Rehab Ctre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> 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.																																																	
Address: <u>2451 West Touhy Ave</u> <u>Chicago</u> <u>60645</u> Number City Zip Code																																																			
County: <u>Cook</u>																																																			
Telephone Number: <u>(773) 338-6800</u> Fax # <u>(773) 338-1166</u>																																																			
HFS ID Number: _____																																																			
Date of Initial License for Current Owners: <u>06/01/1984</u>		<table><tr><td rowspan="2">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Type or Print Name) _____</td></tr><tr><td>(Title) <u>President</u></td></tr><tr><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) _____	(Title) <u>President</u>	(Signed) _____	(Date) _____																																								
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Paid Preparer	(Type or Print Name) _____																																																		
	(Title) <u>President</u>																																																		
	(Signed) _____																																																		
	(Date) _____																																																		
Type of Ownership:																																																			
<table><tr><td>☐</td><td>VOLUNTARY,NON-PROFIT</td><td>☒</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☐</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td colspan="2">IRS Exemption Code _____</td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td colspan="2"></td><td>☒</td><td>"Sub-S" Corp.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Limited Liability Co.</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Trust</td><td colspan="2">_____</td></tr><tr><td colspan="2"></td><td>☐</td><td>Other</td><td colspan="2">_____</td></tr></table>		☐	VOLUNTARY,NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☐	Partnership	☐	County	IRS Exemption Code _____		☐	Corporation	☐	Other _____			☒	"Sub-S" Corp.	_____				☐	Limited Liability Co.	_____				☐	Trust	_____				☐	Other	_____			
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		☐	Trust	_____																																															
		☐	Other	_____																																															
In the event there are further questions about this report, please contact:																																																			
Name: <u>Charles J. Fischer</u>		Telephone Number: <u>(312) 634-4580</u>																																																	
Email Address: _____																																																			
		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 Glencrest Hlthc & Rehab Ctre

0028753 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 <u>N/A</u>					
	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>312</u>	Skilled (SNF)	<u>312</u>	<u>114,192</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>0</u>	Intermediate (ICF)	<u>0</u>	<u>0</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>312</u>	TOTALS	<u>312</u>	<u>114,192</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>31,596</u>	<u>983</u>	<u>7,896</u>	<u>40,475</u>	8
9	SNF/PED					9
10	ICF	<u>47,394</u>	<u>1,474</u>	<u>0</u>	<u>48,868</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>78,990</u>	<u>2,457</u>	<u>7,896</u>	<u>89,343</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.24%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 06/01/1984

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 02/14/1994 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 312 and days of care provided 5,726

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 Glencrest Hlthc & Rehab Ctre # 0028753 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	585,184	151,950	41,941	779,075		779,075		779,075			1
2	Food Purchase		1,009,254		1,009,254	(55,985)	953,269	(35,866)	917,403			2
3	Housekeeping	390,148	101,860		492,008		492,008		492,008			3
4	Laundry	175,356	43,879		219,235		219,235		219,235			4
5	Heat and Other Utilities			301,064	301,064		301,064	5,971	307,035			5
6	Maintenance	124,248	98,151	281,698	504,097		504,097	12,689	516,786			6
7	Other (specify):* Allocated Employee Benefits							675	675			7
8	TOTAL General Services	1,274,936	1,405,094	624,703	3,304,733	(55,985)	3,248,748	(16,531)	3,232,217			8
	B. Health Care and Programs											
9	Medical Director			299,698	299,698		299,698		299,698			9
10	Nursing and Medical Records	6,103,104	1,268,232	291,993	7,663,329		7,663,329	(248,944)	7,414,385			10
10a	Therapy	1,003,091	9,136	1,482,078	2,494,305		2,494,305	(253,221)	2,241,084			10a
11	Activities	153,939	5,975	2,448	162,362		162,362		162,362			11
12	Social Services	172,249		8,272	180,521		180,521		180,521			12
13	CNA Training											13
14	Program Transportation			46,883	46,883		46,883		46,883			14
15	Other (specify):* Allocated Employee Benefits							127,344	127,344			15
16	TOTAL Health Care and Programs	7,432,383	1,283,343	2,131,372	10,847,098		10,847,098	(374,821)	10,472,277			16
	C. General Administration											
17	Administrative	89,513		1,609,392	1,698,905		1,698,905	(1,573,966)	124,939			17
18	Directors Fees											18
19	Professional Services			251,014	251,014	(64,077)	186,937	77,336	264,273			19
20	Dues, Fees, Subscriptions & Promotions			195,202	195,202	5,510	200,712	(5,598)	195,114			20
21	Clerical & General Office Expenses	518,574	115,486	61,467	695,527	(5,510)	690,017	681,912	1,371,929			21
22	Employee Benefits & Payroll Taxes			1,542,552	1,542,552	55,985	1,598,537	(21,347)	1,577,190			22
23	Inservice Training & Education			3,739	3,739		3,739	4,412	8,151			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			24,774	24,774		24,774	7,912	32,686			25
26	Insurance-Prop.Liab.Malpractice			1,918,004	1,918,004		1,918,004	9,444	1,927,448			26
27	Other (specify):* Allocated Employee Benefits							146,251	146,251			27
28	TOTAL General Administration	608,087	115,486	5,606,144	6,329,717	(8,092)	6,321,625	(673,644)	5,647,981			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,315,406	2,803,923	8,362,219	20,481,548	(64,077)	20,417,471	(1,064,996)	19,352,475			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			350,690	350,690		350,690	223,302	573,992			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							447,425	447,425			32
33	Real Estate Taxes					64,077	64,077	380,115	444,192			33
34	Rent-Facility & Grounds			1,841,018	1,841,018		1,841,018	(1,838,018)	3,000			34
35	Rent-Equipment & Vehicles			216,054	216,054		216,054	17,647	233,701			35
36	Other (specify):* Mortgage Insurance							86,297	86,297			36
37	TOTAL Ownership			2,407,762	2,407,762	64,077	2,471,839	(683,232)	1,788,607			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		549,989	256,358	806,347		806,347		806,347			39
40	Barber and Beauty Shops			549	549		549		549			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			678,523	678,523		678,523		678,523			42
43	Other (specify):* Non-Allowable			2,821,424	2,821,424		2,821,424	(2,821,424)				43
44	TOTAL Special Cost Centers		549,989	3,756,854	4,306,843		4,306,843	(2,821,424)	1,485,419			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,315,406	3,353,912	14,526,835	27,196,153		27,196,153	(4,569,652)	22,626,501			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	(15,548)	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	(1,896)	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	(1,011)	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	(515)	43		18
19	Entertainment				19
20	Contributions	(6,125)	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	(2,715,847)	43		24
25	Fund Raising, Advertising and Promotional	(94,662)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax		43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(535,053)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,370,657)		\$	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)	(1,198,995)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,198,995)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (4,569,652)		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			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	\$ (37,011)	10	1
2	Adjust Mgt Co. Medical supplies "other" to cost	(211,933)	10	2
3	Adjust Mgt Co. food to cost	(35,866)	2	3
4	Non-allowable professional fees	(78,314)	19	4
5	Patient clothing	(2,515)	43	5
6	Non-allowable auto expense - marketing	(7,287)	25	6
7	Non-allowable Illinois Council on Long Term Care Fees	(10,131)	20	7
8	Patient storage	(750)	43	8
9	Non-allowable office expense	(984)	43	9
10	Non-allowable marketing employee benefits	(21,347)	22	10
11	Non-allowable marketing salaries	(128,915)	21	11
12				12
13				13
14				14
15				15
16				16
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42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(535,053)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre# 0028753

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	(35,866)	0	0	0	0	0	0	0	0	0	0	(35,866)	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	5,971	0	0	0	0	0	0	0	0	5,971	5
6	Maintenance	0	0	12,686	0	3	0	0	0	0	0	0	12,689	6
7	Other (specify):*	0	0	675	0	0	0	0	0	0	0	0	675	7
8	TOTAL General Services	(35,866)	0	19,332	0	3	0	0	0	0	0	0	(16,531)	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	(248,944)	0	0	0	0	0	0	0	0	0	0	(248,944)	10
10a	Therapy	0	0	0	0	(253,221)	0	0	0	0	0	0	(253,221)	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	127,344	0	0	0	0	0	0	127,344	15
16	TOTAL Health Care and Programs	(248,944)	0	0	0	(125,877)	0	0	0	0	0	0	(374,821)	16
	C. General Administration													
17	Administrative	0	0	(1,573,966)	0	0	0	0	0	0	0	0	(1,573,966)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(78,314)	0	29,669	69,077	56,904	0	0	0	0	0	0	77,336	19
20	Fees, Subscriptions & Promotions	(10,131)	0	2,908	0	1,625	0	0	0	0	0	0	(5,598)	20
21	Clerical & General Office Expenses	(144,463)	0	821,048	0	5,327	0	0	0	0	0	0	681,912	21
22	Employee Benefits & Payroll Taxes	(21,347)	0	0	0	0	0	0	0	0	0	0	(21,347)	22
23	Inservice Training & Education	0	0	1,984	0	2,428	0	0	0	0	0	0	4,412	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(7,287)	0	13,067	0	2,132	0	0	0	0	0	0	7,912	25
26	Insurance-Prop.Liab.Malpractice	0	0	7,569	0	1,875	0	0	0	0	0	0	9,444	26
27	Other (specify):*	0	0	145,969	0	282	0	0	0	0	0	0	146,251	27
28	TOTAL General Administration	(261,542)	0	(551,752)	69,077	70,573	0	0	0	0	0	0	(673,644)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(546,352)	0	(532,420)	69,077	(55,301)	0	0	0	0	0	0	(1,064,996)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre # 0028753 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	(1,896)	0	14,235	210,963	0	0	0	0	0	0	0	223,302	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	447,425	0	0	0	0	0	0	0	447,425	32
33	Real Estate Taxes	0	0	10,768	369,347	0	0	0	0	0	0	0	380,115	33
34	Rent-Facility & Grounds	0	0	0	(1,838,018)	0	0	0	0	0	0	0	(1,838,018)	34
35	Rent-Equipment & Vehicles	0	0	17,647	0	0	0	0	0	0	0	0	17,647	35
36	Other (specify):*	0	0	0	86,297	0	0	0	0	0	0	0	86,297	36
37	TOTAL Ownership	(1,896)	0	42,650	(723,986)	0	0	0	0	0	0	0	(683,232)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(2,822,409)	0	0	985	0	0	0	0	0	0	0	(2,821,424)	43
44	TOTAL Special Cost Centers	(2,822,409)	0	0	985	0	0	0	0	0	0	0	(2,821,424)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(3,370,657)	0	(489,770)	(653,924)	(55,301)	0	0	0	0	0	0	(4,569,652)	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%	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		Total From Page 6A	1,609,392	Glen Health and Home Management, Inc.	A	1,119,622	(489,770)	2
3	V								3
4	V		Total From Page 6B	1,838,018	GlenCrest Real Estate & Development, L.L.C.	B	1,184,094	(653,924)	4
5	V								5
6	V		Total From Page 6C	1,482,078	Therapy Masters, Inc.	C	1,426,777	(55,301)	6
7	V								7
8	V								8
9	V								9
10	V				A: Sidney Glenner - 100.00% through attribution				10
11	V				B: Sidney Glenner - 100.00% (constructively)				11
12	V				C: Sidney Glenner - 100.00%				12
13	V								13
14	Total			\$ 4,929,488			\$ 3,730,493	\$ * (1,198,995)	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	\$ 1,609,392	Glen Health and Home Management, Inc.	A	\$	(1,609,392)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,971	5,971	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	8,946	8,946	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	29,669	29,669	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,908	2,908	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	47,167	47,167	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	146,643	146,643	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,984	1,984	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	13,067	13,067	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	7,569	7,569	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	14,235	14,235	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,768	10,768	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	17,647	17,647	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,740	3,740	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	35,426	35,426	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	773,881	773,881	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(146,643)	(146,643)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	675	675	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,394	6,394	33
34	V	27	Employee Benefits - Admin.		Glen Health and Home Management, Inc.	A	139,575	139,575	34
35	V								35
36	V				A-OWNERSHIP:				36
37	V				Sidney Glenner-100.00% through attribution				37
38	V								38
39	Total			\$ 1,609,392			\$ 1,119,622	\$ * (489,770)	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	36	Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	B	\$ 86,297	\$ 86,297	15
16	V	19	Professional Fees		GlenCrest Real Estate & Development, L.L.C.	B	69,077	69,077	16
17	V	30	Depreciation		GlenCrest Real Estate & Development, L.L.C.	B	210,963	210,963	17
18	V	32	Interest Income		GlenCrest Real Estate & Development, L.L.C.	B	(331)	(331)	18
19	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	B	447,756	447,756	19
20	V	33	Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	B	369,347	369,347	20
21	V	34	Rental	1,838,018	GlenCrest Real Estate & Development, L.L.C.	B		(1,838,018)	21
22	V	43	Office Expense		GlenCrest Real Estate & Development, L.L.C.	B	985	985	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				B - OWNERSHIP:				32
33	V				Sidney Glenner - 100.00% (constructively)				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,838,018			\$ 1,184,094	\$ * (653,924)	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	\$ 1,482,078	Therapy Masters, Inc.	C	\$ 1,228,857	\$ (253,221)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	56,904	56,904	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	1,625	1,625	17
18	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	3	3	18
19	V	21	Clerical		Therapy Masters, Inc.	C	2,712	2,712	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	127,626	127,626	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	2,428	2,428	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	2,132	2,132	22
23	V	21	Clerical Salaries		Therapy Masters, Inc.	C	2,615	2,615	23
24	V	22	Employment Benefits and Payroll		Therapy Masters, Inc.	C	(127,626)	(127,626)	24
25	V	15	Employment Benefits - Therapy		Therapy Masters, Inc.	C	127,344	127,344	25
26	V	27	Employment Benefits - Clerical		Therapy Masters, Inc.	C	282	282	26
27	V	26	Insurance Liability		Therapy Masters, Inc.	C	1,875	1,875	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				C: OWNERSHIP: Sidney Glenner - 100.00%				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,482,078			\$ 1,426,777	\$ * (55,301)	39

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

Facility Name & ID Number

Glencrest Hlthc & Rehab Ctre

0028753

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%	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3								3
4								4
5	Sidney Glenner	100.00%	Glen Elston Nursing & Rehabilitation	Chicago				5
6								6
7								7
8	Sidney Glenner	100.00%	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00%	GlenShire Nursing & Rehabilitation	Richton Park				11
12								12
13								13
14	Sidney Glenner	80.00%	GlenLake 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, Ltd.					18
19								19
20	Sidney Glenner	50.00%	Ballard Respiratory & Rehabilitation	Des Plaines				20
21	Joshua Ray	50.00%	Centre, Ltd.					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 Glencrest Hlthc & Rehab Ctre # 0028753 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%	195,995	11	18.16%	Salary	\$ 35,426	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00%	45,586	7	18.16%	Salary	8,240	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00%	164,021	1	2.00%	Salary	29,647	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00%	77,464	7	18.16%	Salary	14,002	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 87,315		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 Glencrest Hlthc & Rehab Ctre # 0028753 Report Period Beginning: 01/01/2016 Ending: 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 & 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 Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	583,629	9	\$ 39,007	\$	89,343	\$ 5,971	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439		89,343	8,946	2
3	19	Professional Fees	Resident Days	583,629	9	193,812		89,343	29,669	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995		89,343	2,908	4
5	21	Clerical	Resident Days	583,629	9	308,114		89,343	47,167	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941		89,343	146,643	6
7	23	Training and Education	Resident Days	583,629	9	12,962		89,343	1,984	7
8	25	Auto Expenses	Resident Days	583,629	9	85,358		89,343	13,067	8
9	26	Insurance	Resident Days	583,629	9	49,447		89,343	7,569	9
10	30	Depreciation	Resident Days	583,629	9	92,988		89,343	14,235	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340		89,343	10,768	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277		89,343	17,647	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	24,431	89,343	3,740	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	231,420	89,343	35,426	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	5,055,342	89,343	773,881	15
16	22	Employee Benefits	Payroll						(146,643)	16
17	7	Employee Benefits - Janitorial	Payroll						675	17
18	27	Employee Benefits - Officer's	Payroll						6,394	18
19	27	Employee Benefits - Admin	Payroll						139,575	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,313,873	\$ 5,311,193		\$ 1,119,622	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	\$76,778.22	5/01/2013	\$ 18,605,410	\$ 17,003,782	2/01/2042	0.0260	\$ 447,756	1	
2	Walker & Dunlop, LLC.		X	Amortization of mortgage costs								2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$76,778.22		\$ 18,605,410	\$ 17,003,782			\$ 447,756	9	
	B. Non-Facility Related*												
10									Interest Income offset:		(331)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (331)	14	
15	TOTALS (line 9+line14)						\$ 18,605,410	\$ 17,003,782			\$ 447,425	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 86,297 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.	\$	404,000		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.)	\$	458,115		2
3. Under or (over) accrual (line 2 minus line 1).	\$	54,115		3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	472,000		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.)	\$	64,077		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 \$ 156,768 For 2012 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$	(156,768)		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	433,424		7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2011	367,241	8	
	2012	378,710	9	
	2013	383,835	10	
	2014	391,567	11	
	2015	458,115	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.

FACILITY NAME Glencrest Hlthc & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

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

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.

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

A. Square Feet: 50,400

B. General Construction Type: Exterior BrickFrame Multi-story steelNumber of Stories Four

C. Does the Operating Entity?

☐ (a) Own the Facility☒ (b) Rent from a Related Organization.☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment☒ (b) Rent equipment from a Related Organization.☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

2427 Touhy Avenue L.L.C.-6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to public.

The apartment building is operated completely independent from the nursing home.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	51,193	1994	\$ 524,482	1
2	Allocated from Management Company:			13,005	2
3	TOTALS	51,193		\$ 537,487	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	312		1994	1973	\$ 4,175,048	\$	40	\$ 104,376	\$ 104,376	\$ 2,396,826
5										
6	Mgt Comp			1996	272,539			9,154	9,154	
7	Allocation									
8	Schedule J									
	Improvement Type**									
9	Various Improvements		1984		14,558		10			14,558
10	Various Improvements		1985		49,988		10			49,988
11	Various Improvements		1986		53,010		10			53,010
12	Various Improvements		1987		18,999		10			18,999
13	Various Improvements		1988		10,172		10			10,172
14	Various Improvements		1989		43,502		10			43,502
15	Various Improvements		1990		28,496		10			28,496
16	Various Improvements		1991		26,763		10			26,763
17	Various Improvements		1992		51,415		10			51,415
18	Various Improvements		1993		32,359		10			32,359
19	Various Improvements		1994		36,809		10			36,809
20	Various Improvements		1995		49,197		10			49,197
21	Security cameras throughout facility with housings/wiring		1995		8,985		10			8,985
22	Call lights in dialysis room		1996		1,191		10			1,191
23	Second floor custom nurses station, hand rails		1996		24,426		10			24,426
24	Basement mason work, 2 rooms constructed rehab, room		1996		11,685		10			11,685
25	Hand rails and wall bumper guards		1996		19,408		10			19,408
26	Custom wall mounted bookcases		1996		5,510		10			5,510
27	First floor custom nurses station, reconfigure soffit		1996		20,882		10			20,882
28	Install electrical lines into activity room		1996		1,000		10			1,000
29	Install counter tops, sink and wood file cabinets		1996		3,700		10			3,700
30	Install four 70 watt high pressure lights over exit signs		1996		1,900		10			1,900
31	Swag valence in dining rooms		1996		2,342		10			2,342
32	Door locks and fire doors		1996		5,241		10			5,241
33	Electrical outlets and circuits		1997		4,950		10			4,950
34	Elevator frames, doors & other parts		1997		10,626		10			10,626
35	Cabinets and sinks		1997		26,743		10			26,743
36										

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

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

See Page 12A, Line 70 for total

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

1	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 Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38 Furnace repairs	1997	2,321		10			2,321	38
39 Chain link fencing	1998	3,000		10			3,000	39
40 HVAC system modifications	1998	2,131		10			2,131	40
41 Fire alarm system improvements	1998	4,148		10			4,148	41
42 Exhaust system	1998	4,980		10			4,980	42
43 HVAC system modifications	1998	2,008		10			2,008	43
44 18 access doors	1998	2,824		10			2,824	44
45 HVAC system modifications	1998	6,866		10			6,866	45
46 Fire alarm smoke detectors	1998	12,024		10			12,024	46
47 4 smoke/fire dampers	1998	1,235		10			1,235	47
48 Roof repairs	1998	5,000		10			5,000	48
49 Wallpaper	1999	6,529		10			6,529	49
50 Install handrails and bumpers	1999	11,501		10			11,501	50
51 4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52 4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53 Carpeting	1999	45,885		10			45,885	53
54 Cove base installation	1999	15,738		10			15,738	54
55 Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56 Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57 Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58 Diesel generator	1999	54,879		10			54,879	58
59 Emergency generator	1999	111,000		10			111,000	59
60 Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61 Wallpaper	1999	5,859		10			5,859	61
62 Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63 Install handrails and bumpers	1999	4,600		10			4,600	63
64 Laundry room exhaust	1999	1,922		10			1,922	64
65 Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66 Radiator valve repairs	1999	2,359		10			2,359	66
67 Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68 Cove base/amtico installation	1999	3,146		10			3,146	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 5,374,658	\$		\$ 113,530	\$ 113,530	\$ 3,323,897	70

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

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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		\$ 5,374,658	\$		\$ 113,530	\$ 113,530	\$ 3,323,897	1
2	Resident room signs & common area signs	1999	2,731		10			2,731	2
3	Install resident windows on 4th floor	1999	13,284		10			13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592		10			4,592	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731		10			5,731	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575		10			4,575	6
7	Furnish and install hand sink	2000	2,501		10			2,501	7
8	Install locks on 4th floor	2000	4,116		10			4,116	8
9	Universal shower panel - wall-mounted shower system	1999	1,963		10			1,963	9
10	Install & program 3 telephones	2000	1,537		10			1,537	10
11	Furnish 2 stainless steel sinks	2000	4,268		10			4,268	11
12	Install 2 stainless steel sinks	2000	2,550		10			2,550	12
13	Automatic door operating equipment	2000	16,743		10			16,743	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798		10			2,798	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390		10			11,390	15
16	Replace ejector pump	2001	8,144		10			8,144	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390		10			11,390	17
18	Insurance claim refund	2002	(4,800)		10			(4,800)	18
19	Insurance claim refund	2002	(7,455)		10			(7,455)	19
20	Burst free coil	2002	4,075		10			4,075	20
21	Cove base installation	2002	3,500		10			3,500	21
22	Installation of spiral duct for laundry	2002	3,600		10			3,600	22
23	Booster pump, break tank, valves	2002	4,857		10			4,857	23
24	Dialysis plumbing	2002	12,825		10			12,825	24
25	Fire alarm detectors	2002	5,754		10			5,754	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159		10			111,159	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800		10			2,800	27
28	Installation and wiring of new camera	2003	2,968		10			2,968	28
29	External door alarm setup	2002	1,400		10			1,400	29
30	Installation of door safety edge	2003	1,850		10			1,850	30
31	Maple door and brass hardware sealing and installation	2003	1,404		10			1,404	31
32	Installation of receptacles to circuit breaker panels	2003	9,863		10			9,863	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,626,771	\$		\$ 113,530	\$ 113,530	\$ 3,576,010	34

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

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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		\$ 5,626,771	\$		\$ 113,530	\$ 113,530	\$ 3,576,010	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500		10			10,500	2
3	5 ton furnace	2004	3,600		10			3,600	3
4	Removal and installation of cove base and carpeting	2004	48,384		10			48,384	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087		10			7,087	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592		10			4,592	6
7	Concrete project for rear entrance exit stairs	2004	2,740		10			2,740	7
8	Cut out and replace leaking hot water pipes	2004	2,045		10			2,045	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		314,088	11
12	Install smoke detectors and tie in to existing system	2005	3,750		10			3,750	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887		10			3,887	13
14	Chiller tower piping project	2005	2,204		10			2,204	14
15	Compressor system leak	2005	1,538		10			1,538	15
16	Furnish and install microprocessor controller on elevator	2005	21,100		10			21,100	16
17	Installation of smoke detectors on all floors	2005	2,080		10			2,080	17
18	Fire protection automatic sprinkler repairs	2005	8,833		10			8,833	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150		10			4,150	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358		10			9,358	20
21	Provided fire alarm equipment and testing	2005	6,108		10			6,108	21
22	Repair of air conditioning equipment	2005	2,590		10			2,590	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924		10			7,924	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606		10			1,606	25
26	Furnish and install wiring for elevator recall system	2005	1,405		10			1,405	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900		10			15,900	27
28	Installation of new electrical receptacles	2006	4,007	198	10	198		4,007	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	360	10	360		7,200	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	172	10	172		3,506	30
31	Furnish and install seventy sash screens	2006	5,372	270	10	270		5,372	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	229	10	229		4,514	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,576,571	\$ 26,356		\$ 139,886	\$ 113,530	\$ 4,086,078	34

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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		\$ 6,576,571	\$ 26,356		\$ 139,886	\$ 113,530	\$ 4,086,078	1
2	Transfer of cable system	2006	6,350	317	10	317		6,350	2
3	Sprinkler system valve replacement	2006	2,558	126	10	126		2,558	3
4	Installation of electrical receptacles for new televisions	2006	12,225	607	10	607		12,225	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	325	10	325		6,500	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	236	10	236		4,673	6
7	New telephone system	2006	29,750		10			29,750	7
8	Installation of air-conditioner unit	2006	2,860	143	10	143		2,860	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		8,104	9
10	Power rod project	2007	5,800	580	10	580		5,510	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		6,688	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		2,470	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		3,658	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		12,729	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		4,956	15
16	Install new circulating pump	2008	3,205	320	10	320		2,720	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		2,890	17
18	Cultured marble shower base	2008	3,347	335	10	335		2,847	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		16,821	19
20	Wallcovering	2008	8,377	838	10	838		7,123	20
21	Lever handle passage door locks	2009	4,316	432	10	432		3,240	21
22	Furnish stainless steel grab bars	2009	5,539	554	10	554		4,155	22
23	Landscaping	2009	5,750	575	10	575		4,313	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	29,878	10	26,591	(3,287)	199,436	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	2,737	10	2,737		20,527	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	1,560	10	1,560		11,700	28
29	Branch lines for HVAC ventilation system	2009	3,200	320	10	320		2,400	29
30	Branch lines for HVAC ventilation system	2009	(200)	(20)	10	(20)		(150)	30
31	Remove and replace concrete patio	2009	14,750	1,475	10	1,475		11,063	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	411	10	411		3,082	32
33	Remove external pipe and reroute electrical wires	2009	7,792	779	10	779		5,843	33
34	TOTAL (lines 1 thru 33)		\$ 7,080,779	\$ 75,328		\$ 185,571	\$ 110,243	\$ 4,493,119	34

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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		\$ 7,080,779	\$ 75,328		\$ 185,571	\$ 110,243	\$ 4,493,119	1
2	Roofing project	2009	2,850	285	10	285		2,138	2
3	Furnish and install wiring for elevator	2009	3,800	380	10	380		2,850	3
4	Hardware on doors, drywall, wallcovering, cove base, ceiling, tile	2009	139,783	13,978	10	13,978		104,835	4
5	Wallcovering credit	2009	(10,200)	(1,020)	10	(1,020)		(7,650)	5
6	Installation of replacement motor on boiler burner	2010	2,957	296	10	296		1,924	6
7	Credit for Econocare invoice # 37059	2010	(14,000)	(1,400)	10	(1,400)		(9,100)	7
8	Furnish and install new hydraulic cylinder and elevator casing	2010	35,711	3,571	10	3,571		23,212	8
9	Installation of new chemical automatic fire suppression system	2010	3,120	312	10	312		2,028	9
10	Redrill hydraulic cylinder hole for elevator project	2010	16,000	1,600	10	1,600		10,400	10
11	Furnish category 6 cable (550mhz)	2010	4,564	456	10	456		2,964	11
12	Furnish and install new shaft and bearings in air-conditioning unit	2010	4,140	414	10	414		2,691	12
13	Remove and install cove base, vinyl tile and ceramic floor tile	2010	271,697	27,170	10	27,170		176,605	13
14	Remove and install cove base, vinyl tile and ceramic floor tile	2010	50,221	5,022	10	5,022		32,643	14
15	Replace two firing burner programmers on boiler	2011	6,154	615	10	615		3,383	15
16	Replace bronzed pump for water heaters	2011	4,364	436	10	436		2,398	16
17	Furnish and install new motor for tower pump	2011	4,424	442	10	442		2,431	17
18	Furnish and install new Mitsubishi air-conditioner	2011	4,000	400	10	400		2,200	18
19	Replace telephone wire, install new relay and switch, power supply	2011	2,902	290	10	290		1,595	19
20	Install new boiler bottom	2011	17,027	1,703	10	1,703		9,366	20
21	Replace tower fan motor and v-belts	2011	3,290	329	10	329		1,810	21
22	Furnish new Hatco booster heater	2011	3,442	344	10	344		1,892	22
23	Replace fire control panel and installation of fire alarm devices	2012	16,753	1,675	10	1,675		7,538	23
24	Remodel four shower rooms: walls, floors, showers, paint	2012	133,730	12,502	10	13,373	871	60,179	24
25	Replacement motor and starter on cooling tower	2012	5,014	501	10	501		2,255	25
26	Fourth floor corridor and dining room flooring	2012	49,706	4,971	10	4,971		22,369	26
27	Installation of fire alarm devices	2012	17,517	1,752	10	1,752		7,884	27
28	Install metal ballasts and reinstall letter	2012	3,159	316	10	316		1,422	28
29	Remodel 1shower room: demo walls, plumbing, tile, paint	2012	17,540	1,640	10	1,754	114	7,893	29
30	Elevator wraps including two molds	2012	3,933	393	10	393		1,769	30
31	Furnish and install 4 main isolation valves for water supply pumps	2012	11,158	1,116	10	1,116		5,022	31
32	Furnish and install new motor and starter for chiller	2012	9,902	990	10	990		4,455	32
33	Cove base installation	2012	6,020	602	10	602		2,709	33
34	TOTAL (lines 1 thru 33)		\$ 7,911,457	\$ 157,409		\$ 268,637	\$ 111,228	\$ 4,987,229	34

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

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0028753

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		\$ 7,911,457	\$ 157,409		\$ 268,637	\$ 111,228	\$ 4,987,229	1
2	Furnish and install steel door with hardware	2012	2,750	275	10	275		1,238	2
3	Installation of new switches, hoses and wiring of generator	2012	5,165	517	10	517		2,326	3
4	Custom cabinetry per drawings in Physical Therapy room	2013	8,450	818	10	845	27	2,958	4
5	Extensive rewiring project on the first floor	2013	17,500	1,694	10	1,750	56	6,125	5
6	Furnish and repair call light systems on first and second floors	2013	4,075	395	10	408	13	1,428	6
7	Install drywall and furnish and install vinyl flooring, ceiling grid,	2013	3,400	330	10	340	10	1,190	7
8	base, wall cabinet, counter top, paint walls in utility room								8
9	Furnish and install vinyl flooring, drywall, plaster, prime and pain	2013	14,700	1,432	10	1,470	38	5,145	9
10	walls, new ceiling grid, furnish and install doors in utility room,								10
11	storage room and the basement								11
12	Remove wall and floor tile, furnish and install vinyl flooring, light	2013	3,850	374	10	385	11	1,348	12
13	fixture, install drywall and paint walls, cove base in storage room								13
14	Furnish and install 66 new exterior windows	2013	13,600	1,325	10	1,360	35	4,760	14
15	Electric project- change fuse boxes to circuit breaker boxes	2013	3,450	337	10	345	8	1,208	15
16	Remove and replace exterior roof, install new gutters	2013	18,200	1,779	10	1,820	41	6,370	16
17	Demolition of garage roof, install new gutters and down spouts	2013	10,300	1,010	10	1,030	20	3,605	17
18	Furnish wallpaper for wallcovering project in bathrooms	2013	6,163	616	10	616		2,156	18
19	Sealcoating and striping of the parking lot	2013	4,597	460	10	460		1,610	19
20	Furnish and install gypsum board, wall tile, install wallpaper,	2013	52,000	5,129	10	5,200	71	18,200	20
21	paint, install sinks and toilets, framing soffits in bathrooms								21
22	Purchase of Cirrus Fireguard ceiling grid	2013	8,043	793	10	804	11	2,814	22
23	Furnish and install custom cabinetry per drawings in eleven	2013	19,500	1,923	10	1,950	27	6,825	23
24	resident rooms and fabricate bathroom doors								24
25	Furnish wood door for the first floor	2013	3,025	299	10	303	4	1,060	25
26	Install conduit run from fire alarm room to pump room, wiring	2013	4,932	487	10	493	6	1,726	26
27	Install fire sprinklers in twelve resident rooms	2013	8,230	814	10	823	9	2,881	27
28	Passenger elevator repair due to water contamination, replace	2013	9,875	977	10	988	11	3,458	28
29	motor mounts, supply line & install shutoff valve in machine room								29
30	Furnish and install new gas valves on dryers, re-route gas line,	2013	2,725	270	10	273	3	955	30
31	repair elecrtical on the second floor, repair call lights in resident								31
32	rooms on the third and fourth floors								32
33	Furnish 13 overbed lights in resident rooms	2013	2,820	278	10	282	4	987	33
34	TOTAL (lines 1 thru 33)		\$ 8,138,807	\$ 179,741		\$ 291,374	\$ 111,633	\$ 5,067,602	34

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

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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		\$ 8,138,807	\$ 179,741		\$ 291,374	\$ 111,633	\$ 5,067,602	1
2	Installation of smoke sensors, replace door gibs on elevators	2013	6,175	617	10	618	1	2,163	2
3	Install new wiring in resident rooms	2014	2,720	272	10	272		680	3
4	Install new electrical switches and outlets in bathrooms	2014	3,200	320	10	320		1,120	4
5	Furnish and install 80 custom bed cabinets	2014	102,800	10,280	10	10,280		25,700	5
6	Install new bearings on Tramco ejector pumps	2014	4,320	432	10	432		1,080	6
7	Replace condensing unit in walk-in cooler	2014	4,838	484	10	484		1,210	7
8	Install new wiring in resident rooms	2014	3,280	328	10	328		820	8
9	Install new wiring in resident rooms	2014	2,720	272	10	272		680	9
10	Install emergency electrical receptacles phase 2 on 3rd floor	2014	6,480	648	10	648		1,620	10
11	Install ceiling grid, paint, vinyl tile, drywall, electrical in 19 bedrooms	2014	46,080	4,608	10	4,608		11,520	11
12	Adjust automatic sprinkler system for 31 resident rooms	2014	18,500	1,850	10	1,850		4,625	12
13	Emergency electrical receptacles phase 1 on the 3rd floor	2014	6,125	613	10	613		1,532	13
14	Wall tiles, new water lines, wallpaper, faucets in 31 bathrooms	2014	56,104	5,610	10	5,610		14,025	14
15	Purchase of 40 three-light overbed light fixtures	2014	6,955	696	10	696		1,740	15
16	Install new vinyl tile, replace bumper guards and install	2014	3,613	361	10	361		903	16
17	pedimat in two elevators								17
18	Installation of commercial floor padding in four offices	2014	4,644	464	10	464		1,160	18
19	Telephone wiring project	2014	3,913	391	10	391		978	19
20	Furnish and change out 16 water shut-off valves, drywall and paint in	2014	3,000	300	10	300		750	20
21	resident rooms								21
22	Furnish and install wallpaper and bumper guards in the hallway	2014	33,257	3,326	10	3,326		8,315	22
23	Furnish and install drywall, ceiling and floor tiles in the storage area	2014	5,500	550	10	550		1,375	23
24	Electrical project - install equipment, breakers, run conduit, junction b	2014	9,500	950	10	950		2,375	24
25	Installation of wallpaper and vinyl base in Admissions office	2014	2,800	280	10	280		700	25
26	Remove and install new heating cables on the roof edge and gutters	2014	2,580	258	10	258		645	26
27	Furnish 40 three-light overbed light fixtures	2014	6,955	696	10	696		1,740	27
28	Furnish 53 surround casing doors, reface 85 doors on the 3rd floor	2014	26,000	2,600	10	2,600		6,500	28
29	Replace Carrier chiller compressor	2014	7,831	783	10	783		1,958	29
30	Custom built-in cabinetry in the Admin office	2014	4,000	400	10	400		1,000	30
31	Replace compressor sequence and control relays	2014	5,800	580	10	580		1,450	31
32	Replace double detector check backflow system	2014	7,500	750	10	750		1,875	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,535,997	\$ 219,460		\$ 331,094	\$ 111,634	\$ 5,167,841	34

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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 12G, Carried Forward		\$ 8,535,997	\$ 219,460		\$ 331,094	\$ 111,634	\$ 5,167,841	1
2	Furnish and install vinyl plank floor & base, paint on 2nd floor	2014	8,416	842	10	842		2,105	2
3	Tuckpoint chimney, replace garage window lintel	2014	3,490	349	10	349		873	3
4	Replace sewer from flood control system	2014	7,100	710	10	710		1,775	4
5	Install new 6" PVC pipe to kitchen wall & 2 new cleanouts	2014	7,400	740	10	740		1,850	5
6	Replace cooling tower fan motor	2014	3,493	349	10	349		873	6
7	Install new bearings, gasket and bolts on fire pump	2014	2,680	268	10	268		670	7
8	Purchase 720 yards of wallpaper	2014	13,314	1,331	10	1,331		3,328	8
9	Purchase 4,200 yards of wallpaper	2014	6,020	602	10	602		1,505	9
10	Replace relay in room 220, pull wire, repair call lights	2014	2,700	270	10	270		675	10
11	Provide notifier equipment, program and test fire alarm system	2014	5,745	575	10	575		1,437	11
12	Install sensor controllers and cables in gutters	2014	3,430	343	10	343		858	12
13	Automatic sprinkler system adjustment	2014	2,500	250	10	250		625	13
14	Replaced 21 wall wash 4" can lights with LED can lights,	2015	2,510	251	10	251		377	14
15	replaced 4 straight down can lights with LED can lights,								15
16	remove existing light fixture & replaced with 8" LED strip light								16
17	in the media room on the 1st floor								17
18	Furnish and install new panel board for sump pump system,	2015	3,500	350	10	350		525	18
19	repair four call lights in Room 208, 209 & 210								19
20	Dialysis Room: Demolition, remove drain lines, remove drywall,	2015	4,200	420	10	420		630	20
21	install new drain pipes, install new steel stud caulk around studs								21
22	and flooring, drywall, install new station connection, paint, new								22
23	floor tile								23
24	Dialysis Room: Install wiring to 8 dialysis chairs, install eight 20	2015	4,700	470	10	470		705	24
25	amp breakers, install 18 outlets								25
26	New signage on the third floor	2015	3,939	394	10	394		591	26
27	Install new door operator package on elevator including door	2015	4,440	444	10	444		666	27
28	opener, tracks, hanger rollers switch and closed loop operation								28
29	Programming and testing of fire alarm system, provide pull and	2015	4,400	440	10	440		660	29
30	trim work for the fire alarm system								30
31	Second floor resident room flooring - install carpet, laminate and	2015	27,202	2,720	10	2,720		4,080	31
32	vinyl tile								32
33	Redesign ductwork in the basement	2015	10,635	1,064	10	1,064		1,596	33
34	TOTAL (lines 1 thru 33)		\$ 8,667,811	\$ 232,642		\$ 344,276	\$ 111,634	\$ 5,194,245	34

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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 12H, Carried Forward		\$ 8,667,811	\$ 232,642		\$ 344,276	\$ 111,634	\$ 5,194,245	1
2	Update 18 resident bathrooms on the 3rd floor	2015	41,400	4,140	10	4,140		6,210	2
3	Purchase of lower 2" mixing valve and temperature controller	2015	2,870	287	10	287		431	3
4	Purchase of 31 marble vanity tops for resident bathrooms	2015	11,179	1,118	10	1,118		1,677	4
5	Removal and replacement of 34 window units to rear frame	2015	18,304	1,830	10	1,830		2,745	5
6	section of building and repairs to front elevation windows								6
7	Purchase of royal flush vlaves, p-traps, plumbing supply lines	2014	5,034	503	10	503		1,258	7
8	Floor drain, install new supply line, piping in kitchen	2016	8,500	425	10	425		425	8
9	Power rod main sewer line	2016	3,500	175	10	175		175	9
10	Install wiring & switch disconnect for new dishwasher in kitchen	2016	6,500	325	10	325		325	10
11	Fabricate ductwork, modify sinks and window trim in kitchen	2016	13,170	659	10	659		659	11
12	Install floor tile, base, drywall and paint in restorative office	2016	12,297	615	10	615		615	12
13	Furnish & install drywall, flooring, wallpaper in basement hallway	2016	58,410	2,921	10	2,921		2,921	13
14	Hot asphalt patching in parking lot	2016	2,531	127	10	127		127	14
15	Furnish & install cement board, tile, handicap bar, paint bathroom	2016	4,500	225	10	225		225	15
16	Demo & rebuild walls, install doors & tiles, drywall in kitchen	2016	7,900	395	10	395		395	16
17	Purchase of carpet for the front office	2016	8,676	434	10	434		434	17
18	Reface & revarnish 40 doors on the lower level	2016	6,800	340	10	340		340	18
19	Furnish & install water lines, drain, build out walls for electric	2016	7,140	357	10	357		357	19
20	in the kitchen								20
21	Build walls, ceiling, soffit, doors, vinyl baseboard in dialysis room	2016	33,624	1,681	10	1,681		1,681	21
22	Waterproof basement walls	2016	5,300	265	10	265		265	22
23	Plumbing project for dialysis stations in dialysis room	2016	20,000	1,000	10	1,000		1,000	23
24	Purchase of wallcovering for the front office	2016	6,225	311	10	311		311	24
25	Install electrical openings, recessed cans, panel, breakers in	2016	15,820	791	10	791		791	25
26	the dialysis room								26
27	Install hydraulic shorings on the main sewer line	2016	15,600	780	10	780		780	27
28	Install new motor on compressor in the basement utility room	2016	3,493	175	10	175		175	28
29	Install cast iron pipe on main sewer line	2016	4,850	243	10	243		243	29
30	Install ejector pit and pump for waste at new dialysis room	2016	6,220	311	10	311		311	30
31	Underground plumbing project, plumbing stack	2016	3,002	150	10	150		150	31
32	Install cooling towers located on the roof	2016	45,280	2,264	10	2,264		2,264	32
33	Refinish elevators with IPC materials on 1st and 2nd floor	2016	3,000	150	10	150		150	33
34	TOTAL (lines 1 thru 33)		\$ 9,048,936	\$ 255,639		\$ 367,273	\$ 111,634	\$ 5,221,685	34

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

STATE OF ILLINOIS

Page 12J

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre# 0028753

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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 9,048,936	\$ 255,639		\$ 367,273	\$ 111,634	\$ 5,221,685	1
2	<u>Furnish and install new elevator door operator package</u>	2016	10,360	518	10	518		518	2
3	<u>Furnish and install custom cabinets and nursing station granite top and doors in the basement dialysis room</u>	2016	23,000	1,150	10	1,150		1,150	3
4									4
5	<u>Furnish & install copper pipe in kitchen, install new oven gas line</u>	2016	2,500	125	10	125		125	5
6	<u>Furnish & install new water line, remove drywall, plaster, prime and wallpaper in kitchen</u>	2016	5,100	255	10	255		255	6
7									7
8	<u>Install plumbing for kitchen sink, furnish & install tile, outlets</u>	2016	4,674	234	10	234		234	8
9	<u>Install concrete sidewalk on west side of main entrance</u>	2016	2,500	125	10	125		125	9
10	<u>Sealcoating and striping of parking lot</u>	2016	4,700	235	10	235		235	10
11	<u>Furnish,frame ceiling in room 212, install drywall, plaster & paint</u>	2016	5,183	259	10	259		259	11
12	<u>Install insulation, torch over roof, create pitch for roof drainage</u>	2016	48,000	2,400	10	2,400		2,400	12
13	<u>Run new conduit, wiring, remove & install electric panel</u>	2016	6,000	300	10	300		300	13
14	<u>Purchase of vinyl sheet flooring for lower level human res office</u>	2016	4,953	248	10	248		248	14
15	<u>Purchase of roof downblast vents, motor for roof exhaust fans</u>	2016	4,598	230	10	230		230	15
16	<u>Electrical project to provide recording meter by washing machine</u>	2016	3,995	200	10	200		200	16
17	<u>Insulate & install drywall, plaster & prime, paint rooms 406-407</u>	2016	6,000	300	10	300		300	17
18	<u>Furnish blend valve assembly for installation to new dialysis unit</u>	2016	4,896	245	10	245		245	18
19	<u>Rebuild soffit, install crown molding in dialysis room and tile in the nurses station</u>	2016	3,390	170	10	170		170	19
20									20
21	<u>Drywall, plaster, prime, vinyl flooring and base in 5th floor rooms</u>	2015	22,500	3,375	10	3,375		3,375	21
22	<u>Furnish materials for flat roofing project</u>	2016	8,000	400	10	400		400	22
23	<u>Torch over granulated rubber roof, install new downspouts on the west side of the roof</u>	2016	4,100	205	10	205		205	23
24									24
25	<u>Exterior painting for front entrance fence post, repair wall & post</u>	2016	5,750	288	10	288		288	25
26									26
27									27
28	<u>See Attached Schedule L:</u>								28
29	<u>Leasehold Improvements Allocated from Management Company:</u>	1998	15,009						29
30	<u>Leasehold Improvements Allocated from Management Company:</u>	1999	6,267						30
31	<u>Leasehold Improvements Allocated from Management Company:</u>	2000	751						31
32	<u>Leasehold Improvements Allocated from Management Company:</u>	2009	2,259						32
33	<u>Leasehold Improvements Allocated from Management Company:</u>	2016	22,391			3,042	3,042	32,638	33
34	TOTAL (lines 1 thru 33)		\$ 9,275,812	\$ 266,901		\$ 381,577	\$ 114,676	\$ 5,265,585	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	\$ 1,299,614	\$ 160,615	\$ 160,615	\$	5,10 years	\$ 611,791	71
72	Current Year Purchases	493,351	24,668	24,668		5,10 years	49,335	72
73	Fully Depreciated Assets	368,546	5,094	5,094		10 years	368,546	73
74	Allocated from Therapy Masters, Mgt Co:	120,826		1,413	1,413		103,170	74
75	TOTALS	\$ 2,282,337	\$ 190,377	\$ 191,790	\$ 1,413		\$ 1,132,842	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	Allocated from Management Co:			\$ 25,332	\$	\$ 625	\$ 625	5 years	\$ 25,025	76
77										77
78										78
79										79
80	TOTALS			\$ 25,332	\$	\$ 625	\$ 625		\$ 25,025	80

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)	\$ 12,120,968	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 457,278	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 573,992	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 116,714	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,423,452	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

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	Parking Lot				3,000	month-to-month		6
7	TOTAL				\$ 3,000			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:
- *

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: \$ 221,883
- Description: See Attached Schedule M
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			11,818	19
20					20
21	TOTAL		\$	\$ 11,818	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

ALLOCATION OF COSTS (d)

		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)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 3	hrs	\$	8,675	\$ 489,570	\$	8,675	\$ 489,570	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		2,124	125,049		2,124	125,049	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		15,119	867,459	9,136	15,119	876,595	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				565,267		565,267	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1	40,922 hours	1,003,091		256,368		40,922	256,368 1,003,091	13
14	TOTAL			\$ 1,003,091	25,918	\$ 1,738,446	\$ 574,403	66,840	\$ 3,315,940	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.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (2,599,402)	\$ (1,971,826)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,208,657	5,208,657	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		28,505	6
7	Other Prepaid Expenses	1,031,102	1,031,102	7
8	Accounts Receivable (owners or related parties)	766,666		8
9	Other(specify): <u>Receivable from Insurance</u>	2,887,600	2,887,600	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,294,623	\$ 7,184,038	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		537,487	13
14	Buildings, at Historical Cost		4,447,587	14
15	Leasehold Improvements, at Historical Cost	3,001,007	4,828,225	15
16	Equipment, at Historical Cost	2,161,460	2,307,669	16
17	Accumulated Depreciation (book methods)	(3,086,019)	(6,423,452)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Escrows)		1,085,918	22
23	Other(specify): <u>Due From Related Parties</u>	2,977,170	2,977,170	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,053,618	\$ 9,760,604	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,348,241	\$ 16,944,642	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,984,327	\$ 2,984,327	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	615,341	615,341	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	(76,647)	(76,647)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		472,000	32
33	Accrued Interest Payable		36,842	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	6,484,531	6,484,531	36
37	<u>Due To Related Parties</u>	1,099,000	1,099,000	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,106,552	\$ 11,615,394	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		17,003,782	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Stockholders' Loans:</u>	3,235,000	3,235,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,235,000	\$ 20,238,782	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,341,552	\$ 31,854,176	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,993,311)	\$ (14,909,534)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,348,241	\$ 16,944,642	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,233,730	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,233,730	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(5,227,041)	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)	\$ (5,227,041)	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)	\$ (1,993,311)	24

Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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	\$ 20,471,564	1
2	Discounts and Allowances for all Levels	(3,391,326)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,080,238	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,719,069	6
7	Oxygen	428,878	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,147,947	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	540	15
16	Rental of Facility Space		16
17	Sale of Drugs	476,637	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	78,035	19
20	Radiology and X-Ray	9,044	20
21	Other Medical Services	1,168,635	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,732,891	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	8,036	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 8,036	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)	\$ 21,969,112	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,304,733	31
32	Health Care	10,847,098	32
33	General Administration	6,329,717	33
	B. Capital Expense		
34	Ownership	2,407,762	34
	C. Ancillary Expense		
35	Special Cost Centers	3,628,320	35
36	Provider Participation Fee	678,523	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 27,196,153	40
41	Income before Income Taxes (line 30 minus line 40)**	(5,227,041)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (5,227,041)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 12,393,280	44
45	Private Pay - Net Inpatient Revenue	760,528	45
46	Medicare - Net Inpatient Revenue	3,131,385	46
47	Other-(specify) Insurance - Net Inpatient Revenue	708,565	47
48	Other-(specify) Veterans - Net Inpatient Revenue	86,480	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,080,238	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	2,498	2,682	\$ 134,663	\$ 50.21	1
2	Assistant Director of Nursing	1,137	1,283	49,122	38.29	2
3	Registered Nurses	85,937	90,856	2,705,441	29.78	3
4	Licensed Practical Nurses	24,354	25,745	761,730	29.59	4
5	CNAs & Orderlies	168,535	178,612	2,244,490	12.57	5
6	CNA Trainees					6
7	Licensed Therapist	38,136	40,922	1,003,091	24.51	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,469	1,528	18,458	12.08	9
10	Activity Assistants	10,456	11,570	135,481	11.71	10
11	Social Service Workers	8,894	9,403	172,249	18.32	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,148	6,818	103,906	15.24	14
15	Cook Helpers/Assistants	32,413	35,103	481,278	13.71	15
16	Dishwashers					16
17	Maintenance Workers	7,140	7,719	124,248	16.10	17
18	Housekeepers	31,684	35,013	390,148	11.14	18
19	Laundry	13,666	15,319	175,356	11.45	19
20	Administrator	1,465	1,588	89,513	56.37	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,988	21,412	518,574	24.22	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>	14,583	15,459	207,658	13.43	33
34	TOTAL (lines 1 - 33)	468,503	501,032	\$ 9,315,406 *	\$ 18.59	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	\$ 41,941	Ln 1, Col 3	35
36	Medical Director	Monthly	299,698	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,801	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	48	2,448	Ln 11, Col 3	44
45	Social Service Consultant	138	8,272	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	186	\$ 373,160		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	9,339	\$ 252,157	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	9,339	\$ 252,157		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions				
Name	Function	%	Amount	Description		Amount	Description	Amount			
Marie Carpanzano	Administrator	0.00%	\$ 24,735	Workers' Compensation Insurance	\$	275,319	IDPH License Fee	\$ 1,990			
Matthew Carlson	Administrator	0.00%	8,203	Unemployment Compensation Insurance		65,010	Advertising: Employee Recruitment	1,211			
Leonard Koenig	Administrator	0.00%	56,575	FICA Taxes		726,481	Health Care Worker Background Check				
				Employee Health Insurance		151,854	(Indicate # of checks performed 164)	1,640			
				Employee Meals		55,985	Patient Background Checks	346 3,870			
				Illinois Municipal Retirement Fund (IMRF)*							
				401K Match		7,213	See Attached Schedule K:	181,870			
				Other Employee Benefits		5,642					
				Union Health and Welfare		247,537	Allocated from Therapy Masters:	1,625			
				Union Pension		63,496	Allocated from Management Company:	2,908			
				Non-Allowable Marketing Employee Benefits:		(21,347)	Less: Public Relations Expense	()			
				See Attached Schedule D:		0	Non-allowable advertising	()			
							Yellow page advertising	()			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$	89,513	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 195,114		
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)			\$ 1,609,392			\$	Out-of-State Travel	\$			
							In-State Travel				
							Seminar Expense				
							Entertainment Expense	()			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							(agree to Sch. V, line 24, col. 8)				
C. Professional Services							TOTAL			\$	
Vendor/Payee	Type		Amount								
			\$								
See Attached Schedule C:			264,273								
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			\$				
			\$ 264,273								

*** 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 Long Term Care \$20,570

(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.

\$ 52,961 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.

\$ 678,523

(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?

\$ 55,985
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

GlenCrest Nursing and Rehabilitation Centre, Ltd.
12/31/2016
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

SCHEDULE A

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenCrest 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
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	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	34,326	17,403	34,327	13,643	23,658	28,487	18,488	25,663	195,995
Jonathan Glenner	7,984	4,048	7,984	3,173	5,502	6,626	4,300	5,969	45,586
Daniel Glenner	28,726	14,564	28,727	11,417	19,798	23,840	15,472	21,477	164,021
Elliott Glenner	13,567	6,878	13,568	5,392	9,350	11,259	7,307	10,143	77,464
Total compensation received from other Nursing Homes	84,603	42,893	84,606	33,625	58,308	70,212	45,567	63,252	483,066

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21

C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	7,132
Point ClickCare	Computers	64,732
EHealth Data Solutions	Computers	4,860
Net Health	Computers	10,929
Kronos	Computers	21,218
Comcast Business	Computers	3,151
Microsoft Corp	Computers	6,901
RSM US LLP	Accounting	35,821
Marcum	Accounting	350
Much Shelist	Legal	5,763
Marilyn P. Dunn	Legal	2,590
Vanek, Larson & Kolb LLC	Legal	19,688
Meyers & Flowers LLC.	Legal	1,779
Guardianship Services Assoc	Legal	2,044
Thompson Coburn LLP	Legal	1,804
Company Nurse	W/C Claim Management	2,000
Cambridge Interior Services	Interior Design	20,766
Admiral Environmental Services	Environmental Services	3,404
2401 Incorporated	Architectural Services	13,025
Commitment Consulting	A/R Collections	13,982
Hanna Z Interiors	Interior Design	7,028
Personnel Planners, Inc.	Unemployment Consulting	2,147
		<u>251,014</u>
Allocated from Management Co:		
Point ClickCare - Computer Services		2,680
Lexis Nexis - Computer Services		4
Health Data Systems, Inc. - Computer Services		182
Microsoft - Computer Services		1,056
Roslie Connectivity Solutions - Computer Services		77
Creative Technology Solutions - Computer Services		1,196
MB Financial - Legal		5,162
Marcum - Accounting		1,172
Perfect Staffing - Recruiter		2,411
Govig - Recruiter		13,778
Personnel Planners - Financial Consulting		34
Marilyn Dunn - Legal		31
Polsinelli - Legal		1,214
Much Shelist - Legal		672
Total allocated from Management Co.		<u>29,669</u>
Total allocated from Therapy Masters, Inc.:		
Casamba - Computer Services		6,095
Health Data Systems - Computer Services		194
VIRTU SENES - Computer Services		718
RSM US LLP - Accounting Services		248
O'Hagan LLC - Legal Services		1,329
Career Tree Network - Therapy Recruitment		5,700
Theracore - Business Consulting		42,515
Personnel Planners - Financial Consulting		105
Total allocated from Therapy Masters, Inc.:		<u>56,904</u>
GlenCrest Real Estate & Development, LLC:		
Skidelsky & Associates	Real Estate Tax Reduction	11,770
Skidelsky & Associates	Real Estate Tax Reduction	52,307
Walker & Dunlop	Legal - A/R Line-of-Credit	5,000
Total allocated from GlenCrest Real Estate & Development, LLC:		<u>69,077</u>
Reclass Skidelsky & Associates invoice to Line 33:		-11,770
Reclass Skidelsky & Associates invoice to Line 33:		-52,307
Non-Allowable Expenses:		
Much Shelist - Legal - out of period		-228
Meyers & Flowers LLC - Legal - A/R Collections		-1,779
Vanek, Larson & Kolb LLC - Legal - A/R Collections		-19,688
Marilyn Dunn - Legal - A/R Financing		-2,230
Thompson & Coburn LLP - Legal - A/R Collections		-1,804
Guardianship Services Assoc - Legal - A/R Collections		-2,044
RSM US LLP - Accounting Services		-31,659
Walker & Dunlop - Legal- A/R Line of Credit - GlenCrest Real Estate & Development LLC		-5,000
Commitment Consulting - A/R Collections		-13,982
Non-Allowable Expenses:		<u>-78,314</u>
Total adjustments page 21, Sch C.		<u>13,259</u>
Total Schedule V, line 19, column 8		<u>264,273</u>

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	55,047
FUTA	458
SUTA	2,800
Insurance - Hospital	76,807
Employee Benefits	0
Other Employee Benefits	0
Workers Compensation Insurance	7,132
401K Match	4,399
Total allocated from Management Co.	146,643
Allocate to Line #'s 7,27	-146,643
Allocated from Therapy Masters, Inc.:	
FICA taxes	88,044
FUTA	913
SUTA	1,511
Insurance - Hospital	23,376
Uniform Allowance	0
Workers Compensation Insurance	5,624
401K Match	8,158
Total allocated from Therapy Masters, Inc.:	127,626
Allocate to Line #'s 15,27	-127,626
Total allocated to Page 21	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Expenses	0
Due Affiliates	0
Insurance Payable	877,225
Accrue Insurance Deductible	320,000
Accrued Provider Participation Fee - Tax	167,587
Due to Third Party	0
Due-Patient Trust Fund	728
Accrued Profit Sharing	-190
Advance from HFS	0
Accrued Management Fees	2,264,594
Due Con Mutual	140
Workshop	-36,490
Accrued Union Dues	3,396
Accrued 401K	-59
Professional Liability Claims	2,887,600
Total, Page 17, Line 36	6,484,531

SCHEDULE F

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

Description	Amount	Reference
Patient clothing	-2,515	43
Non-allowable Illinois Council on Long Term Care PAC fees	-10,131	20
Non-allowable auto expense - marketing	-7,287	25
Non-allowable professional fees	-78,314	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	-37,011	10
Adjust Mgt. Co. Med Supplies - Other to cost	-211,933	10
Adjust Mgt. Co. Food to cost	-35,866	2
Non-allowable marketing salaries	-128,915	21
Non-allowable marketing employee benefits	-21,347	22
Patient storage	-750	43
Non-allowable office expense	-984	43
Total	<u>(535,053)</u>	

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

SCHEDULE G

	Accrued 1/01/16	Payments/ (Receipts)	Expense	Accrued 12/31/16
Balance @ 1/01/2016 - G/L # 215	(404,000.00)		(404,000.00)	
2015 Real Estate Taxes Paid		458,114.74	458,114.74	
Cash receipt on 10/6/16 for the refund of 2012 - 2014 real estate taxes		(156,767.57)	(156,767.57)	
Estimated 2016 real estate taxes:				
2015 taxes	458,114.74			
Estimated increase	3.00%			
Estimated 2016 taxes	471,858.18			
USE	472,000.00		472,000.00	(472,000.00)
Totals	(404,000.00)	301,347.17	369,347.17	(472,000.00)

Real estate tax history:

	Year	Amount	Increase \$	%
	1993	323,273.20		
	1994	345,685.97	22,412.77	6.93%
	1995	350,490.39	4,804.42	1.39%
	1996	359,114.08	8,623.69	2.46%
	1997	353,830.54	(5,283.54)	-1.47%
	1998	360,112.00	6,281.46	1.78%
	1999	357,695.02	(2,416.98)	-0.67%
	2000	349,019.69	(8,675.33)	-2.43%
	2001	358,096.91	9,077.22	2.60%
	2002	362,111.89	4,014.98	1.12%
	2003	328,345.47	(33,766.42)	-9.32%
	2004	335,639.12	7,293.65	2.22%
	2005	339,056.61	3,417.49	1.02%
	2006	314,871.94	(24,184.67)	-7.13%
	2007	311,510.44	(3,361.50)	-1.07%
	2008	314,635.97	3,125.53	1.00%
	2009	348,827.08	34,191.11	10.87%
	2010	364,012.98	15,185.90	4.35%
	2011	367,240.86	3,227.88	0.89%
	2012	378,709.85	11,468.99	3.12%
	2013	383,835.01	5,125.16	1.35%
	2014	391,567.16	7,732.15	2.01%
	2015	458,114.74	66,547.58	17.00%

Provider Name: GlenCrest Nursing & Rehab Ctr.
Provider I.D. #: 0028753
Year Ended: December 31, 2016

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nursing Staff	2/12/16	Chicago, IL	Omnicare of Northern IL: EDU Central Venous Access	600
Richard Dabrowski	4/07/16	Chicago, IL	Foodservice Seminar	250
Leonard Koenig	6/15/16	Skokie, IL.	Business Office Hot Topics: PBJ & Other Compliance Issues	125
Leonard Koenig	7/27/16	Skokie, IL.	CMS 5-Stars - Getting, Keeping, and Earning Stars in the "New" star Day	125
MDS Staff	8/03/16	Chicago, IL	Pathway Health - MDS Training	974
Nursing Staff	8/31/16	Skokie, IL	SNF Quality Reporting Program - The Practical Approach	500
Dietary Staff	9/06/16	Chicago, IL	Food Service Education Seminars	285
Richard Dabrowski	10/06/16	Chicago, IL	Foodservice Seminar	130
Nursing Staff	11/08/16	Chicago, IL	RosieConnect 2.0 Training	750
			Allocated from Management Company::	1,984
			Allocated from Therapy Masters:	2,428
			Total	8,151

SCHEDULE I

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

	Gas Cards/ Allowance	Employee Reimbursement: Mileage, Parking, Tolls	Vehicle Stickers	U Haul Rental	Total
Direct Expense	23,486	1,288	0	0	24,774
Non-allowable auto expense - marketing					-7,287
Allocated from Management Company					2,132
Allocated from Therapy Masters					13,067
TOTAL	23,486	1,288	0	0	32,686

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY BUILDING										SCHEDULE J									
ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103.02462092 0.223883969	GLENCREST 111.372460292 0.241959462	GLEN OAKS 101.895460292 0.221370348	GLEN ELSTON 41.220460292 0.08955185	GLENSHIRE 102.753460292 0.22324382								
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195.371	43,740	47,272	-	43,240	-	17,496	43,614						
1998 BUILDING RENOVATION GENERAL CONTRACTOR	957,570		957,570		957,570														
ELECTRICAL CONTRACTOR	275,576		275,576		275,576														
HVAC CONTRACTOR	180,130		180,130		180,130														
PLUMBING CONTRACTOR	68,599		68,599		68,599														
ARCHITECT FEES	115,968		115,968		115,968														
OTHER FEES AND PERMITS	33,024		33,024		33,024														
SECURITY SYSTEM	17,953		17,953		17,953														
TELEPHONE SYSTEM	12,500		12,500		12,500														
MISC. BUILDING COMPONENTS	24,226		24,226		24,226														
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126														
LANDSCAPING	30,000		30,000		30,000														
SPRINKLER SYSTEM	10,720		10,720		10,720														
HVAC SYSTEMS	24,746	-24,749	0		0														
WALL CONSTRUCTION	10,235	-10,235	0		0														
ELECTRICAL	10,634	-10,634	0		0														
MISC. IMPROVEMENTS	26,075	-26,075	0		0														
ASPHALT DRIVEWAY	5,000	-5,000	0		0														
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458						
1999 ACCORD ELECTRIC				17,829	17,829														
HMS + ASSOCIATES INTERIOR				31,505	31,505														
SAM MORRINO LANDSCAPING				1,060	1,060														
ARCHITECTURAL DYNAMICS ARCHITECT FEES				1,468	1,468														
MISC.				11,076	11,076														
					<u>2,137,420</u>	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409						
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000														
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358						
2001 NO ADDITIONS																			
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358						
2002 NO ADDITIONS																			
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825														
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893						
2004 NO ADDITIONS																			
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893						
2005 NO ADDITIONS																			
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893						
2006 NO ADDITIONS																			
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893						
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS GLENBRIDGE 92.668 0.192053401 84.9438%	GLENCREST 90.627 0.195115467	GLEN OAKS 105.904 0.218156638	GLEN ELSTON 37.809 0.082474797	GLENSHIRE 82.060 0.159949942	GLENLAKE 82.504 0.152250765	BRENTWOOD 49.247 15.25%	TOTAL 540.919 1					
2007 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>340,131</u>	<u>353,882</u>	<u>395,682</u>	<u>140,589</u>	<u>290,111</u>	<u>276,148</u>		<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 92.668 18.66%	GLENCREST 90.627 18.54%	GLEN OAKS 105.905 21.05%	GLEN ELSTON 37.609 7.47%	GLENSHIRE 81.480 16.19%	GLENLAKE 76.488 15.30%	BRENTWOOD 15.584 2.09%	TOTAL 503.336 1					
2008 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>136,623</u>	<u>260,611</u>	<u>275,859</u>	<u>56,084</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2009 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2010 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2011 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2012 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2013 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92.668 17.13%	GLENCREST 90.627 16.75%	GLEN OAKS 105.904 19.58%	GLEN ELSTON 37.809 7.01%	GLENSHIRE 82.060 15.17%	GLENLAKE 82.504 15.25%	BRENTWOOD 49.247 9.10%	TOTAL 540.919 100.00%					
2014 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>					
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2015 CENSUS GLENBRIDGE 91.738 15.01%	GLENCREST 91.834 15.03%	GLEN OAKS 98.298 14.45%	GLEN ELSTON 38.356 11.06%	GLENSHIRE 67.590 12.25%	GLENLAKE 74.884 12.25%	BRENTWOOD 46.627 7.63%	BALLARD 49.340 8.07%	OSALC 62.493 10.23%	TOTAL 611.160 100.00%			
2015 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>272,254</u>	<u>272,539</u>	<u>262,045</u>	<u>113,630</u>	<u>200,589</u>	<u>222,236</u>	<u>138,976</u>	<u>146,428</u>	<u>185,462</u>	<u>1,006,921</u>			
						NURSING HOME PERCENTAGE 84.9438%	CALCULATION BASED ON 2015 CENSUS GLENBRIDGE 91.738 15.01%	GLENCREST 91.834 15.03%	GLEN OAKS 98.298 14.45%	GLEN ELSTON 38.356 6.28%	GLENSHIRE 67.590 11.06%	GLENLAKE 74.884 12.25%	BRENTWOOD 46.627 7.63%	BALLARD 49.340 8.07%	OSALC 62.493 10.23%	TOTAL 611.160 100.00%			
2016 NO ADDITIONS					<u>2,135,245</u>	1,813,758	<u>272,254</u>	<u>272,539</u>	<u>262,045</u>	<u>113,630</u>	<u>200,589</u>	<u>222,236</u>	<u>138,976</u>	<u>146,428</u>	<u>185,462</u>	<u>1,006,921</u>			

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	30,701
Employment Fees	140,650
Joint Commission Annual Certification, Program Fee	5,600
Secretary of State Annual Report Fee	100
Chicago Rabbinical Council Fees	14,580
City of Chicago Licenses and Fees	370
Non-allowable Illinois Council on Long Term Care Dues	-10,131
Total Allocated to Page 21, Section F:	181,870

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS										SCHEDULE L									
ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382										
		6,647	6,647	6,647															
1998 PARKING LOT REPAVING	5,900		5,900	5,900															
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339															
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298										
FARGO BUILDING																			
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 TAN	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	TOTAL								
					93,767	95,262	106,511	40,267	78,093	74,334	488,234								
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	100.00%								
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319	146,596								
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	BRENTWOOD	TOTAL							
					93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336							
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%							
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036															
				161,632	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632							
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	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
Amounts as reported on cost report:																			
Differences due to error in formula:																			
(Total allocated over 99.18 % not 100.00 %)																			
					27,464	26,860	31,387	11,235	24,320	24,452	14,596	160,314							
					-226	-220	-258	-93	-200	-201	-119	-1,318							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
RECALCULATION BASED ON 2009 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL							
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919							
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%							
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632							
CALCULATION BASED ON 2015 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL					
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160					
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%					
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632					
CALCULATION BASED ON 2015 CENSUS																			
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL					
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160					
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%					
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFICE	149,012																		
				310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644					

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

DESCRIPTION	AMOUNT
Postage meter	608
Copy machine	7,022
Ice-maker	1,863
Telephone system	27,464
Therapy equipment	27,910
Dish machine	658
Maintenance equipment	165
Medical equipment	150,364
Allocated from Management Company:	5,829
Total allocated to Page 14, Line 16	221,883