

		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: 0048637 Facility Name: Glenlake Terrace Nrsg & Reh Address: 2222 West 14th St Waukegan 60085 County: Lake Telephone Number: (847) 249-2400 Fax # (847) 249-0536 HFS ID Number: Date of Initial License for Current Owners: 08/15/2007 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 634 - 4580 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) Sidney Glenner (Title) President Paid Preparer (Signed) (Print Name and Title) (Firm Name & Address) RSM US LLP One S. Wacker Drive, Suite 800, Chicago IL 60606-4650 (Telephone) (312) 384 - 6000 Fax # (312) 634-5518 MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
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Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

III. STATISTICAL DATA

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

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>183</u>	Skilled (SNF)	<u>183</u>	<u>66,978</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>88</u>	Intermediate (ICF)	<u>88</u>	<u>32,208</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>271</u>	TOTALS	<u>271</u>	<u>99,186</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>15,884</u>	<u>660</u>	<u>6,108</u>	<u>22,652</u>	8
9	SNF/PED					9
10	ICF	<u>47,651</u>	<u>1,540</u>	<u>0</u>	<u>49,191</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>63,535</u>	<u>2,200</u>	<u>6,108</u>	<u>71,843</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.43%

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES

☒

NO

☐

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

YES

☐

NO

☒

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

Date started

12/07/06

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

YES

☒

Date

12/07/06

NO

☐

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

YES

☒

NO

☐

If YES, enter number

of beds certified

138

and days of care provided

4,865

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year?

YES

☒

NO

☐

Tax Year:

12/31/16

Fiscal Year:

12/31/16

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh # 0048637 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	444,463	61,620	30,294	536,377		536,377		536,377			1
2	Food Purchase		554,854		554,854	(27,866)	526,988	(42,104)	484,884			2
3	Housekeeping		11,448	337,754	349,202		349,202		349,202			3
4	Laundry			227,200	227,200		227,200		227,200			4
5	Heat and Other Utilities			217,299	217,299		217,299	4,802	222,101			5
6	Maintenance	116,153	51,856	154,701	322,710		322,710	10,203	332,913			6
7	Other (specify):* Allocated Employee Benefits							542	542			7
8	TOTAL General Services	560,616	679,778	967,248	2,207,642	(27,866)	2,179,776	(26,557)	2,153,219			8
	B. Health Care and Programs											
9	Medical Director			174,571	174,571		174,571		174,571			9
10	Nursing and Medical Records	5,338,584	711,364	246,406	6,296,354		6,296,354	(80,286)	6,216,068			10
10a	Therapy	19,552	4,688	732,036	756,276		756,276	(118,858)	637,418			10a
11	Activities	245,703	6,239	2,244	254,186		254,186		254,186			11
12	Social Services	132,698		5,991	138,689		138,689		138,689			12
13	CNA Training											13
14	Program Transportation			18,811	18,811		18,811		18,811			14
15	Other (specify):* Allocated Employee Benefits							63,542	63,542			15
16	TOTAL Health Care and Programs	5,736,537	722,291	1,180,059	7,638,887		7,638,887	(135,602)	7,503,285			16
	C. General Administration											
17	Administrative	72,603		1,334,543	1,407,146		1,407,146	(1,306,056)	101,090			17
18	Directors Fees											18
19	Professional Services			335,124	335,124	(5,562)	329,562	(146,806)	182,756			19
20	Dues, Fees, Subscriptions & Promotions			47,924	47,924	3,210	51,134	(5,649)	45,485			20
21	Clerical & General Office Expenses	606,068	49,045	53,704	708,817	(3,210)	705,607	388,932	1,094,539			21
22	Employee Benefits & Payroll Taxes			1,076,067	1,076,067	27,866	1,103,933	(40,346)	1,063,587			22
23	Inservice Training & Education			1,540	1,540		1,540	2,810	4,350			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			18,682	18,682		18,682	932	19,614			25
26	Insurance-Prop.Liab.Malpractice			316,178	316,178		316,178	7,025	323,203			26
27	Other (specify):* Allocated Employee Benefits							117,518	117,518			27
28	TOTAL General Administration	678,671	49,045	3,183,762	3,911,478	22,304	3,933,782	(981,640)	2,952,142			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,975,824	1,451,114	5,331,069	13,758,007	(5,562)	13,752,445	(1,143,799)	12,608,646			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			296,842	296,842		296,842	293,258	590,100			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			342,285	342,285		342,285	183,983	526,268			32
33	Real Estate Taxes					5,562	5,562	184,876	190,438			33
34	Rent-Facility & Grounds			860,679	860,679		860,679	(860,679)				34
35	Rent-Equipment & Vehicles			27,914	27,914		27,914	14,190	42,104			35
36	Other (specify):*											36
37	TOTAL Ownership			1,527,720	1,527,720	5,562	1,533,282	(184,372)	1,348,910			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		422,976	211,764	634,740		634,740		634,740			39
40	Barber and Beauty Shops			117	117		117		117			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			555,132	555,132		555,132		555,132			42
43	Other (specify):* Non-Allowable			3,071,683	3,071,683		3,071,683	(3,071,683)				43
44	TOTAL Special Cost Centers		422,976	3,838,696	4,261,672		4,261,672	(3,071,683)	1,189,989			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,975,824	1,874,090	10,697,485	19,547,399		19,547,399	(4,399,854)	15,147,545			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	(12,406)	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		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	(2,019)	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	(40,241)	43		18
19	Entertainment				19
20	Contributions	(5,500)	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	(3,005,268)	43		24
25	Fund Raising, Advertising and Promotional	(17,666)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,097,140)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,180,240)		\$	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)	(219,614)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (219,614)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (4,399,854)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (16,690)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(63,596)	10	2
3	Adjust Mgt Co. food to cost	(42,104)	2	3
4	Non-allowable patient clothing	(989)	43	4
5	Non-allowable professional fees	(204,683)	19	5
6	Non-allowable owner interest expense	(139,300)	32	6
7	Non-allowable auto expense - marketing	(10,641)	25	7
8	Non-allowable Illinois Council on Long Term Care Dues	(8,800)	20	8
9	Non-allowable office expense	(282)	43	9
10	Non-allowable trust fees	(630)	43	10
11	Non-allowable marketing employee benefits	(40,346)	22	11
12	Non-allowable owner interest expense	(307,527)	32	12
13	Non-allowable marketing salaries	(261,552)	21	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,097,140)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenlake Terrace Nrsg & Reh# 0048637

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	(42,104)	0	0	0	0	0	0	0	0	0	0	(42,104)	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	4,802	0	0	0	0	0	0	0	0	4,802	5
6	Maintenance	0	0	10,201	0	2	0	0	0	0	0	0	10,203	6
7	Other (specify):*	0	0	542	0	0	0	0	0	0	0	0	542	7
8	TOTAL General Services	(42,104)	0	15,545	0	2	0	0	0	0	0	0	(26,557)	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	(80,286)	0	0	0	0	0	0	0	0	0	0	(80,286)	10
10a	Therapy	0	0	0	0	(118,858)	0	0	0	0	0	0	(118,858)	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	63,542	0	0	0	0	0	0	63,542	15
16	TOTAL Health Care and Programs	(80,286)	0	0	0	(55,316)	0	0	0	0	0	0	(135,602)	16
	C. General Administration													
17	Administrative	0	0	(1,306,056)	0	0	0	0	0	0	0	0	(1,306,056)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(204,683)	0	23,858	5,562	28,457	0	0	0	0	0	0	(146,806)	19
20	Fees, Subscriptions & Promotions	(8,800)	0	2,338	0	813	0	0	0	0	0	0	(5,649)	20
21	Clerical & General Office Expenses	(273,958)	0	660,226	0	2,664	0	0	0	0	0	0	388,932	21
22	Employee Benefits & Payroll Taxes	(40,346)	0	0	0	0	0	0	0	0	0	0	(40,346)	22
23	Inservice Training & Education	0	0	1,596	0	1,214	0	0	0	0	0	0	2,810	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(10,641)	0	10,507	0	1,066	0	0	0	0	0	0	932	25
26	Insurance-Prop.Liab.Malpractice	0	0	6,087	0	938	0	0	0	0	0	0	7,025	26
27	Other (specify):*	0	0	117,377	0	141	0	0	0	0	0	0	117,518	27
28	TOTAL General Administration	(538,428)	0	(484,067)	5,562	35,293	0	0	0	0	0	0	(981,640)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(660,818)	0	(468,522)	5,562	(20,021)	0	0	0	0	0	0	(1,143,799)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glenlake Terrace Nrsg & Reh # 0048637 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	0	0	11,447	281,811	0	0	0	0	0	0	0	293,258	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(446,827)	0	0	630,810	0	0	0	0	0	0	0	183,983	32
33	Real Estate Taxes	0	0	8,659	176,217	0	0	0	0	0	0	0	184,876	33
34	Rent-Facility & Grounds	0	0	0	(860,679)	0	0	0	0	0	0	0	(860,679)	34
35	Rent-Equipment & Vehicles	0	0	14,190	0	0	0	0	0	0	0	0	14,190	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(446,827)	0	34,296	228,159	0	0	0	0	0	0	0	(184,372)	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):*	(3,072,595)	0	0	912	0	0	0	0	0	0	0	(3,071,683)	43
44	TOTAL Special Cost Centers	(3,072,595)	0	0	912	0	0	0	0	0	0	0	(3,071,683)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(4,180,240)	0	(434,226)	234,633	(20,021)	0	0	0	0	0	0	(4,399,854)	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
<u>Sidney Glenner</u>	<u>80.00%</u>	<u>See Attached Page 6-Supplemental</u>		<u>See Attached Schedule A</u>		
<u>Joshua Ray</u>	<u>20.00%</u>					

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		<u>Total from Page 6A</u>	<u>\$ 1,334,543</u>	<u>Glen Health and Home Management, Inc.</u>	<u>A</u>	<u>\$ 900,317</u>	<u>\$ (434,226)</u>	<u>1</u>
2	V								<u>2</u>
3	V		<u>Total from Page 6B</u>	<u>860,679</u>	<u>GlenLake Terrace Realty LLC</u>	<u>B</u>	<u>1,095,312</u>	<u>234,633</u>	<u>3</u>
4	V								<u>4</u>
5	V		<u>Total from Page 6C</u>	<u>732,036</u>	<u>Therapy Masters, Inc.</u>	<u>C</u>	<u>712,015</u>	<u>(20,021)</u>	<u>5</u>
6	V								<u>6</u>
7	V								<u>7</u>
8	V				<u>OWNERSHIP REFERENCE:</u>				<u>8</u>
9	V				<u>A: Owned 100.00 % by Sidney Glenner through attribution</u>				<u>9</u>
10	V				<u>B: Owned 80.00 % by Sidney Glenner & 20.00 % by Joshua Ray</u>				<u>10</u>
11	V				<u>C: Owned 100.00 % by Sidney Glenner</u>				<u>11</u>
12	V								<u>12</u>
13	V								<u>13</u>
14	Total			<u>\$ 2,927,258</u>			<u>\$ 2,707,644</u>	<u>\$ * (219,614)</u>	<u>14</u>

* 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	\$ 1,334,543	Glen Health and Home Management, Inc.	A	\$	(1,334,543)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	4,802	4,802	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	7,194	7,194	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	23,858	23,858	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,338	2,338	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	37,928	37,928	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	117,920	117,920	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,596	1,596	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	10,507	10,507	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	6,087	6,087	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	11,447	11,447	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	8,659	8,659	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	14,190	14,190	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,007	3,007	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	28,487	28,487	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	622,298	622,298	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(117,920)	(117,920)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	542	542	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,141	5,141	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	112,236	112,236	34
35	V								35
36	V								36
37	V				A - OWNERSHIP: Sidney Glenner - 100 % through attribution				37
38	V								38
39	Total			\$ 1,334,543			\$ 900,317	\$ * (434,226)	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	43	Clerical	\$	GlenLake Terrace Realty LLC	B	\$ 282	\$ 282	15
16	V	30	Depreciation		GlenLake Terrace Realty LLC	B	281,811	281,811	16
17	V	32	Interest Income		GlenLake Terrace Realty LLC	B	(16)	(16)	17
18	V	32	Interest Expense		GlenLake Terrace Realty LLC	B	630,826	630,826	18
19	V	33	Real Estate Taxes		GlenLake Terrace Realty LLC	B	176,217	176,217	19
20	V	34	Rental Income	860,679	GlenLake Terrace Realty LLC	B		(860,679)	20
21	V	43	Trust Fees		GlenLake Terrace Realty LLC	B	630	630	21
22	V	19	Professional Fees		GlenLake Terrace Realty LLC	B	5,562	5,562	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V				B - OWNERSHIP:				27
28	V				Sidney Glenner - 80.00 %				28
29	V				Joshua Ray - 20.00 %				29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 860,679			\$ 1,095,312	\$ * 234,633	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	\$ 732,036	Therapy Masters, Inc.	C	\$ 613,178	\$ (118,858)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	28,457	28,457	16
17	V	20	Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	813	813	17
18	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	2	2	18
19	V	21	Clerical		Therapy Masters, Inc.	C	1,356	1,356	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	63,683	63,683	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	1,214	1,214	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	1,066	1,066	22
23	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,308	1,308	23
24	V	22	Employee Benefits		Therapy Masters, Inc.	C	(63,683)	(63,683)	24
25	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	63,542	63,542	25
26	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	141	141	26
27	V	26	Liability Insurance		Therapy Masters, Inc.	C	938	938	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				C - OWNERSHIP: Sidney Glenner 100 %				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 732,036			\$ 712,015	\$ * (20,021)	39

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

Facility Name & ID Number

Glenlake Terrace Nrsg & Reh

0048637

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh # 0048637 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	80.00 %	202,934	10	14.30 %	Salary	\$ 28,487	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	47,200	6	14.30 %	Salary	6,626	Ln 21, Col 7	2
3	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	80,207	6	14.30 %	Salary	11,259	Ln 21, Col 7	3
4	Daniel Glenner	President	Administrative	0.00 %	169,828	6	14.30 %	Salary	23,840	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Attached Schedule B									10
11											11
12											12
13								TOTAL	\$ 70,212		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 Glenlake Terrace Nrsg & Reh# 0048637

Report Period Beginning:

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

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Glen Health & Home Management Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

(847) 674 - 5454

Fax Number

(847) 674 - 8311

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line	Item	(i.e., Days, Direct Cost, Square Feet)	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference				Allocated Among	Allocated	in Column 6			
1	5	Utilities	Resident Days	583,629	9	\$ 39,007	\$ 71,843	\$ 4,802	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439	71,843	7,194	2
3	19	Professional Fees	Resident Days	583,629	9	193,812	71,843	23,858	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995	71,843	2,338	4
5	21	Clerical	Resident Days	583,629	9	308,114	71,843	37,928	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941	71,843	117,920	6
7	23	Training and Education	Resident Days	583,629	9	12,962	71,843	1,596	7
8	25	Auto Expenses	Resident Days	583,629	9	85,358	71,843	10,507	8
9	26	Insurance	Resident Days	583,629	9	49,447	71,843	6,087	9
10	30	Depreciation	Resident Days	583,629	9	92,988	71,843	11,447	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340	71,843	8,659	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277	71,843	14,190	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	24,431	3,007	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	231,420	28,487	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	5,055,342	622,298	15
16	22	Employee Benefits	Payroll					(117,920)	16
17	7	Employee Benefits - Janitorial	Payroll					542	17
18	27	Employee Benefits - Officer's	Payroll					5,141	18
19	27	Employee Benefits - Admin	Payroll					112,236	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 7,313,873	\$ 5,311,193	\$ 900,317	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	UBS Wealth Management		X	Mortgage	\$30,955.56	10/26/10	\$ 15,600,000	\$ 15,600,000	9/15/2020	0.0398	\$ 491,526	1		
2	SLG Limited Partnership	X		Mortgage	\$18,435.66	11/15/10	3,500,000	3,500,000	12/01/2035	0.0398	139,300	2		
3												3		
4								Non-allowable owner interest expense:					(139,300)	4
5												5		
	Working Capital													
6	Sidney Glenner	X		Working Capital		Various	274,661	274,661		0.0525	13,580	6		
7	AMJED GST Trust	X		Working Capital		Various	5,995,405	5,995,405		0.0525	270,322	7		
8	Joshua Ray	X		Working Capital		Various	850,000	850,000		0.0525	23,625	8		
9	TOTAL Facility Related				\$49,391.22		\$ 26,220,066	\$ 26,220,066				\$ 799,053	9	
	B. Non-Facility Related*													
10	MB Financial Bank		X	Working Capital		12/01/15	1,578,814	1,578,814	11/15/17	0.2673	34,758	10		
11												11		
12								Non-allowable owner interest expense:					(307,527)	12
13								Interest Income Offset:					(16)	13
14	TOTAL Non-Facility Related						\$ 1,578,814	\$ 1,578,814				\$ (272,785)	14	
15	TOTALS (line 9+line14)						\$ 27,798,880	\$ 27,798,880				\$ 526,268	15	

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

* 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.			\$	195,000	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.)			\$	179,691	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(15,309)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	189,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5,562	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	179,253	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	171,774	8	
		2012	218,043	9	
		2013	171,063	10	
		2014	182,843	11	
		2015	179,691	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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2015 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2015 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2015.

Please complete the Real Estate Tax Statement below and include it in the 2016 cost report along with a copy of your 2015 real estate tax bill.

The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Glenlake Terrace Nrsg & Reh

COUNTY

Lake

FACILITY IDPH LICENSE NUMBER

0048637

CONTACT PERSON REGARDING THIS REPORT

Charles J. Fischer

TELEPHONE

(312) 634 - 4580

FAX #:

(312) 634 - 5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 08-32-109-021	2222 14th Street, Waukegan, IL	\$ 179,691.14	\$ 179,691.14
2. 08-32-109-020	2300 14th Street, Waukegan, IL	\$ 2,525.66	\$ 2,525.66
3. Allocated from Management Company:		\$ 74,688.61	\$ 8,659.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 256,905.41	\$ 190,875.80

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

A. Square Feet: 48,925

B. General Construction Type: Exterior BrickFrame Concrete and 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).
2300 WEST 14TH STREET, WAUKEGAN, IL - LAND LOCATED ADJACENT TO THE FACILITY.

E. Does this cost report reflect any organization or pre-operating costs which are being amortized?
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	79,750	2006	\$ 502,844	1
	2 Allocated from Management Company:			10,457	2
	3 TOTALS	79,750		\$ 513,301	3

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	271		2006	1974	\$ 7,636,686	\$ 254,556	30	\$ 254,556	\$	\$ 2,557,131	4
5											5
6	Alloc from			1996	222,236			7,361	7,361		6
7	Mgt Comp										7
8	Schedule J										8
9	Improvement Type**										9
10		Furnish and install outdoor signs		2007	10,055	1,006	10	1,006		9,557	10
11		Remove and install vinyl cove base		2007	9,986	999	10	999		9,490	11
12		Furnish and install light fixture and run new piping		2007	2,672	267	10	267		2,537	12
13		Replace leaking hydraulic supply lines for elevators		2007	5,000	500	10	500		4,750	13
14		Furnish and install motor bearings and gasket on washing machine		2008	2,535	254	10	254		2,159	14
15		Coil rebuilding and water heater retubing		2008	3,276	328	10	328		2,788	15
16		Replace tube sheet and water return pump, replace piping		2008	2,717	272	10	272		2,312	16
17											17
18											18
19		Indoor cameras with power supply		2008	6,889	689	10	689		5,856	19
20		Indoor cameras and power supply		2008	3,211	321	10	321		2,729	20
21		Replace 2 inch galvanized hot water piping in laundry room		2009	2,500	250	10	250		1,875	21
22		Wiring for television system, create television outlets		2009	2,750	275	10	275		2,063	22
23		Furnish and install sentry guard water coil		2009	5,169	517	10	517		3,877	23
24		Install new receptacles on existing circuits for televisions		2009	8,800	880	10	880		6,600	24
25		Furnish and install wet-pipe sprinkler protection		2009	56,112	5,611	10	5,611		42,083	25
26		Remove existing cove base and carpet, floor prep, new carpet and wallpap		2009	3,364	336	10	336		2,520	26
27		Category 6 cable (550mhz)		2010	3,964	396	10	396		2,574	27
28		Installation of front door electrolock security system with intercom		2010	3,985	399	10	399		2,593	28
29		Install fire alarm wiring and power supervision relays		2010	4,544	454	10	454		2,951	29
30		Install new mixing valve on plumbing project		2011	3,160	316	10	316		1,738	30
31		Install fire protection sprinkler heads		2011	3,088	309	10	309		1,699	31
32		Remove and install ceiling, nurses station, vinyl tile project and wallpaper		2011	365,930	36,593	10	36,593		201,262	32
33		Install new light poles		2011	13,753	1,375	10	1,375		7,563	33
34		New parking lot and curbs		2011	127,628	12,763	10	12,763		70,196	34
35		Parking lot striping and install compacted mix		2011	18,495	1,850	10	1,850		10,175	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Concrete project, install curbs, walkway and patio	2011	\$ 37,699	\$ 3,770	10	\$ 3,770		\$ 20,735	37
38	Installation of new annunciators for nursing stations	2011	2,838	284	10	284		1,562	38
39	Exterior fire main project	2011	10,220	1,022	10	1,022		5,621	39
40	Remove and install ceramic tile and carpet	2011	24,568	2,688	10	2,457	(231)	13,629	40
41	Purchase of food waste disposer	2011	3,132	313	10	313		1,722	41
42	Install annunciator panel, conduit and elbows	2011	4,835	484	10	484		2,662	42
43									43
44	Furnish and install new single casement windows	2012	2,700	270	10	270		1,215	44
45	Remove wallpaper, patch and paint walls in bedrooms	2012	17,634	1,763	10	1,763		7,934	45
46	Furnish and install water heater	2012	27,706	2,771	10	2,771		12,469	46
47	Wallcovering, corner guards, ceiling, doors	2012	54,209	5,677	10	5,421	(256)	24,394	47
48	Laminate doors, install vinyl tile, wallpaper and paint	2012	157,820	15,782	10	15,782		71,019	48
49	Repair broken sewer line	2012	5,290	529	10	529		2,381	49
50	Fireproofing	2012	2,716	272	10	272		1,224	50
51	Furnish sprinklers for elevator pit	2012	2,600	260	10	260		1,170	51
52	Remove closet walls, install ceramic wall, ceiling, tile, doors & sign	2012	50,868	5,087	10	5,087		22,891	52
53	Remove tiles, handrails, drywall, painting, guards & vinyl cove	2012	55,300	5,530	10	5,530		24,885	53
54	Freight on Econocare invoice # 39801	2012	14,497	1,450	10	1,450		6,525	54
55	Install new annunciator panels for nursing stations	2012	2,880	288	10	288		1,296	55
56									56
57	Furnish and install drywall, paint and corner guards in the	2012	12,560	1,256	10	1,256		5,652	57
58	fourth floor dining rooms								58
59									59
60	Furnish and install bumper guards behind the beds on the	2012	8,150	815	10	815		3,668	60
61	fourth floor and first floor bedrooms								61
62	Furnish and install drywall, tile, wallpaper and handrails	2012	50,250	5,025	10	5,025		22,613	62
63	in the second floor hallway								63
64	Patch walls and paint in common areas on the first, second,	2012	3,835	384	10	384		1,728	64
65	third floors and janitor closets								65
66	Wallcovering, ceiling tile, corner guards, plumbing, drywall, paint	2012	111,049	11,105	10	11,105		49,972	66
67	in the elevator, fourth floor corridor, family lounge, dining room,								67
68	shower rooms and first floor therapy room								68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,191,861	\$ 388,341		\$ 395,215	\$ 6,874	\$ 3,266,045	70

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

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 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 12A, Carried Forward		\$ 9,191,861	\$ 388,341		\$ 395,215	\$ 6,874	\$ 3,266,045	1
2	Furnish and install steel decking, drains, mixing valve for shower	2012	3,100	310	10	310		1,395	2
3	in the second floor west shower rooms								3
4	Furnish and install bumper guards in the second floor and	2012	2,569	257	10	257		1,156	4
5	fourth floor dining rooms								5
6	Sealcoat, patch and fill potholes, striping of parking lot	2012	3,748	375	10	375		1,687	6
7	Credit on TCL Electric & Lighting invoice	2011	(13,753)	(1,375)	10	(1,375)		(7,563)	7
8	Furnish and install shower drains, tile	2012	3,250	325	10	325		1,463	8
9	Fabricate new nursing station	2012	14,900	1,490	10	1,490		6,705	9
10	Fabricate new nursing station	2012	14,900	1,490	10	1,490		6,705	10
11	Demo 2 shower stalls & furnish and install drains and plumbing	2012	2,535	254	10	254		1,143	11
12	Wallcovering and bumper and corner guards in the second	2012	5,483	548	10	548		2,466	12
13	floor dining room and first floor resident rooms								13
14	Furnish ceiling tile and elevator wraps for 2nd and 4th floors	2013	8,983	898	10	898		3,143	14
15	Replace sewer line and recement	2013	8,800	880	10	880		3,080	15
16	Replace shorted compressor on walk-in cooler	2013	3,136	317	10	317		1,108	16
17	Remove existing cove base and carpet, install carpet & base in Administra	2013	8,571	857	10	857		3,000	17
18	office. Remove and replace existing plumbing fixtures in bathroom,								18
19	wallcovering , paint doors and frames								19
20	Install openings for power outlets, receptacles, wiring	2014	20,420	2,042	10	2,042		5,105	20
21	Telephone wiring project	2014	4,445	445	10	445		1,112	21
22	Install new bearing assembly and gaskets on chiller pump	2014	2,872	287	10	287		718	22
23	Iron wrought railings 42" high	2014	3,200	320	10	320		800	23
24	Install sheet vinyl flooring and cove base in dialysis room	2014	5,919	592	10	592		1,480	24
25	Install new electrical tubes, burner heads & gaskets on boiler	2014	14,000	1,400	10	1,400		3,500	25
26	Install new electrical tubes, burner heads & gaskets on boiler	2015	14,000	1,400	10	1,400		2,100	26
27	Repiping, rewiring and relocate existing heater to another wall,	2015	7,400	740	10	740		1,110	27
28	supply and install 100A/3p disconnect, double logs, 100 amp								28
29	feeder and pool box, new electrical breakers and circuits								29
30	Install new T775 controller on chiller and rewiring	2015	2,923	292	10	292		438	30
31	Install port data locations for Allworx phones	2016	2,598	130	10	130		130	31
32	Replace motor in sump pump pit	2016	3,080	154	10	154		154	32
33	Sealcoat, patch and stripe parking lot	2016	8,141	407	10	407		407	33
34	TOTAL (lines 1 thru 33)		\$ 9,347,081	\$ 403,176		\$ 410,050	\$ 6,874	\$ 3,308,587	34

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

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 12B, Carried Forward		\$ 9,347,081	\$ 403,176		\$ 410,050	\$ 6,874	\$ 3,308,587	1
2	Replace 31 sprinkler heads in kitchen and dining area	2016	10,200	510	10	510		510	2
3	Furnish and install 2 new sills in elevators	2016	5,700	285	10	285		285	3
4	Furnish and install front exterior door	2016	5,727	286	10	286		286	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12	See Attached Schedule L:								12
13	Leasehold Improvements Allocated from Management Company:	1998	12,239						13
14	Leasehold Improvements Allocated from Management Company:	1999	5,111						14
15	Leasehold Improvements Allocated from Management Company:	2000	613						15
16	Leasehold Improvements Allocated from Management Company:	2008	1,842						16
17	Leasehold Improvements Allocated from Management Company:	2016	18,258			2,446	2,446	26,614	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,406,771	\$ 404,257		\$ 413,577	\$ 9,320	\$ 3,336,282	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	\$ 1,030,456	\$ 115,562	\$ 115,562	\$	5, 10 years	\$ 456,662	71	
72	Current Year Purchases	230,233	11,512	11,512		10 years	11,512	72	
73	Fully Depreciated Assets	474,298	41,180	41,180		5, 10 years	474,298	73	
74	Allocated from Therapy Masters, Mgt Co:	98,524		1,136	1,136		84,127	74	
75	TOTALS	\$ 1,833,511	\$ 168,254	\$ 169,390	\$ 1,136		\$ 1,026,599	75	

D. Vehicle Costs. (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Ford Bus	2000	\$ 20,000	\$	\$	\$	5 years	\$ 20,000	76
77	Marketing	2009 Lincoln MKX	2009	31,500				5 years	31,500	77
78	Patient Care	2002 Ford Econoline	2015	10,641	2,128	2,128		5 years	3,192	78
79	Allocated from Management Company:			20,656		503	503		20,406	79
80	TOTALS			\$ 82,797	\$ 2,128	\$ 2,631	\$ 503		\$ 75,098	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)	\$ 11,836,380	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 574,639	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 585,598	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 10,959	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,437,979	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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.
9. Option to Buy: ☐ YES ☒ NO Terms: N/A*

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 32,601 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	Allocated from Management Company:			9,503	18
19					19
20					20
21	TOTAL		\$	\$ 9,503	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.	<u> /2017</u>	\$ <u> </u>
13.	<u> /2018</u>	\$ <u> </u>
14.	<u> /2019</u>	\$ <u> </u>

* 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	\$	3,972	\$ 226,348	\$	3,972	\$ 226,348	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,579	88,925	497	1,579	89,422	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		7,495	416,763	4,191	7,495	420,954	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				422,976		422,976	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	940 hours	19,552		211,764		940	211,764 19,552	13
14	TOTAL			\$ 19,552	13,046	\$ 943,800	\$ 427,664	13,986	\$ 1,391,016	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (1,555,393)	\$ (1,829,958)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,485,730	5,485,730	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	345,400	345,400	7
8	Accounts Receivable (owners or related parties)		3,384,819	8
9	Other(specify): <u>Other Receivables</u>	9,301	47,872	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,285,038	\$ 7,433,863	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		513,301	13
14	Buildings, at Historical Cost		7,858,922	14
15	Leasehold Improvements, at Historical Cost	1,561,466	1,547,849	15
16	Equipment, at Historical Cost	1,388,314	1,916,308	16
17	Accumulated Depreciation (book methods)	(1,388,089)	(4,437,979)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Insurance Receivable</u>	200,000	200,000	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,761,691	\$ 7,598,401	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,046,729	\$ 15,032,264	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,802,403	\$ 2,802,403	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	401,412	401,412	30
31	Accrued Taxes Payable (excluding real estate taxes)	(63,186)	(63,186)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		189,000	32
33	Accrued Interest Payable	542,299	566,222	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,178,784	2,178,784	36
37	<u>Due to Related Parties:</u>	3,174,975	3,174,975	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 9,036,687	\$ 9,249,610	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		19,100,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Stockholders:</u>	7,120,066	7,120,066	43
44	<u>Loans Payable - Bank:</u>	1,578,814	1,578,814	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,698,880	\$ 27,798,880	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,735,567	\$ 37,048,490	46
47	TOTAL EQUITY(page 18, line 24)	\$ (11,688,838)	\$ (22,016,226)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,046,729	\$ 15,032,264	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,036,735)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (7,036,735)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(4,652,103)	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)	\$ (4,652,103)	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)	\$ (11,688,838)	24

Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,949,211	1
2	Discounts and Allowances for all Levels	(1,879,759)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,069,452	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,404,293	6
7	Oxygen	300,517	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,704,810	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	379,213	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	80,815	19
20	Radiology and X-Ray	11,095	20
21	Other Medical Services	642,586	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,113,709	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	7,325	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,325	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)	\$ 14,895,296	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,207,642	31
32	Health Care	7,638,887	32
33	General Administration	3,911,478	33
	B. Capital Expense		
34	Ownership	1,527,720	34
	C. Ancillary Expense		
35	Special Cost Centers	3,706,540	35
36	Provider Participation Fee	555,132	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,547,399	40
41	Income before Income Taxes (line 30 minus line 40)**	(4,652,103)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (4,652,103)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 8,599,290	44
45	Private Pay - Net Inpatient Revenue	393,930	45
46	Medicare - Net Inpatient Revenue	2,637,144	46
47	Other-(specify) Insurance - Net Inpatient Revenue	370,575	47
48	Other-(specify) Veterans - Net Inpatient Revenue	68,513	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,069,452	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	2,041	2,237	\$ 103,187	\$ 46.13	1
2	Assistant Director of Nursing					2
3	Registered Nurses	89,551	95,288	2,674,665	28.07	3
4	Licensed Practical Nurses	31,031	32,746	867,933	26.51	4
5	CNAs & Orderlies	123,096	131,882	1,629,850	12.36	5
6	CNA Trainees					6
7	Licensed Therapist	940	940	19,552	20.80	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,965	2,150	34,594	16.09	9
10	Activity Assistants	19,921	21,329	211,109	9.90	10
11	Social Service Workers	6,807	7,440	132,698	17.84	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,484	9,282	107,021	11.53	14
15	Cook Helpers/Assistants	28,770	30,615	337,442	11.02	15
16	Dishwashers					16
17	Maintenance Workers	7,688	8,017	116,153	14.49	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,048	2,080	72,603	34.91	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	27,343	30,080	606,068	20.15	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	5,204	5,817	62,949	10.82	33
34	TOTAL (lines 1 - 33)	354,889	379,903	\$ 6,975,824 *	\$ 18.36	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	\$ 30,294	Ln 1, Col 3	35
36	Medical Director	Monthly	174,571	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,052	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,244	Ln 11, Col 3	44
45	Social Service Consultant	100	5,991	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	144	\$ 229,152		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	7,777	\$ 209,979	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	7,777	\$ 209,979		53

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning:

01/01/2016

Page 21

Ending:

12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions				
Name		Function	Ownership %	Amount	Description		Amount	Description		Amount		
Sarah Papp		Administrator	0.00%	\$ 72,603	Workers' Compensation Insurance		\$ 128,192	IDPH License Fee		\$ 1,990		
					Unemployment Compensation Insurance		81,445	Advertising: Employee Recruitment		507		
					FICA Taxes		542,474	Health Care Worker Background Check				
					Employee Health Insurance		173,959	(Indicate # of checks performed 102)		1,020		
					Employee Meals		27,866	Patient Background Checks		219 2,190		
					Illinois Municipal Retirement Fund (IMRF)*							
					Other Employee Benefits		4,251	See Attached Schedule K:		36,627		
					Uniform Allowance		398					
					Union Pension		139,014	Allocated from Therapy Masters:		813		
					401K Match		6,334	Allocated from Management Company:		2,338		
					Non-Allowable Marketing Employee Benefits:		(40,346)	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.)				\$ 72,603	TOTAL (agree to Schedule V, line 22, col.8)				\$ 1,063,587	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 45,485
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)			\$ 1,334,543				\$	Out-of-State Travel		\$		
								In-State Travel				
								Seminar Expense				
								Entertainment Expense		()		
								(agree to Sch. V,				
								TOTAL line 24, col. 8)		\$		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 1,334,543	TOTAL				\$			
C. Professional Services												
Vendor/Payee		Type	Amount									
			\$									
See Attached Schedule C:			182,756									
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				\$ 182,756								

* 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? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$17,866

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

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5,10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 56,767 Line 10

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

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 555,132
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 27,866 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 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? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0048637
12/31/2016

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	34,326	35,426	34,327	13,643	23,658	17,403	18,488	25,663	202,934
Jonathan Glenner	7,984	8,240	7,984	3,173	5,502	4,048	4,300	5,969	47,200
Elliot Glenner	13,567	14,002	13,568	5,392	9,350	6,878	7,307	10,143	80,207
Daniel Glenner	28,726	29,647	28,727	11,417	19,798	14,564	15,472	21,477	169,828
Total compensation received from other Nursing Homes	84,603	87,315	84,606	33,625	58,308	42,893	45,567	63,252	500,169

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	7,181
Point ClickCare	Computers	65,816
IIT Sourcedtech	Computers	600
Ehealth Data Solutions	Computers	3,292
Maxxsource Computer Leasing	Computers	879
Net Health	Computers	10,929
Kronos	Computers	18,430
Comcast Business Solutions	Computers	2,935
Microsoft Corporation	Computers	6,901
RSM US LLP	Accounting	31,115
Marcum	Accounting	350
Much Shelist	Legal	7,379
Meyers & Flowers	Legal	1,513
Marilyn P. Dunn	Legal	270
Vanek, Larson & Kolb LLC	Legal	22,322
Company Nurse	Workers Injury Consultation	160
Commitment Consulting	A/R Collections	152,852
Platinum Billing Solutions	A/R Collections	497
Personnel Planners, Inc.	Unemployment Consulting	1,703
Total Schedule V, Line 19, Col. 3		335,124
Allocated from Management Co:		
Point ClickCare - Computer Services		2,155
Lexis Nexis - Computer Services		3
Health Data Systems, Inc. - Computer Services		146
Microsoft - Computer Services		849
Rosie Connectivity Solutions - Computer Services		62
Creative Technology Solutions - Computer Services		962
Govig - Recruiting		11,079
MB Financial - Legal		4,151
Marcum - Accounting		942
Perfect Staffing - Recruiter		1,939
Personnel Planners - Financial Consulting		28
Marilyn Dunn - Legal		25
Polsinelli - Legal		977
Much Shelist - Legal		540
Total allocated from Management Co.		23,858
Allocated from Therapy Masters, Inc.:		
Casamba - Computer Services		3,048
Health Data Services - Computer Services		97
VIRTU SENES - Computer Services		359
RSM US LLP- Accounting Services		124
O'Hagan LLC - Legal Services		664
Theracore - Business Consulting		21,262
Personnel Planners - Business Consulting		53
Career Tree Network - Therapist Recruitment		2,850
Total allocated from Therapy Masters, Inc.:		28,457
Allocated from GlenLake Terrace Realty LLC:		
Stout, Risius, Ross, Inc. - Real Estate Tax Appraisal		5,562
Total allocated from GlenLake Terrace Realty LLC:		5,562
Reclass Stout, Risius, Ross, Inc. - Real Estate Tax Appraisal to Line 33		-5,562
Non-Allowable Expenses:		
RSM US LLP - Accounting Fees		-27,499
Commitment Consulting - A/R Collections		-152,852
Platinum Billing Solutions - A/R Collections		-497
Meyers & Flowers - Legal - A/R Collections		-1,513
Vanek, Larson & Kolb LLC - A/R Collections		-22,322
Total Non-Allowable Expenses:		-204,683
Total adjustments page 21, Sch C.		-152,368
Total Schedule V, line 19, column 8		182,756

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	44,265
FUTA	369
SUTA	2,252
401K Match	3,537
Insurance - Hospital	61,762
Workers Compensation Insurance	5,735
Total allocated from Management Co.	117,920
Employee Benefits reclassified to Lines 7, 27	-117,920
Allocated from Therapy Masters, Inc.:	
FICA taxes	43,932
FUTA	456
SUTA	754
401K Match	4,071
Insurance - Hospital	11,664
Workers Compensation Insurance	2,806
Uniform Allowance	0
Total allocated from Therapy Masters, Inc. Co.	63,683
Employee Benefits reclassified to Lines 15,27	-63,683
Total allocated to Page 21	0
HFS 3745 (N-4-99)	

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Expenses	0
Insurance Payable	255,249
Advance from HFS	0
Accrued Union Dues	2,498
Accrued Wage Assignment	-279
Accrued Profit Sharing	-113
Sundry Payable	-37,125
Due Con Mutual	162
Accrued Management Fees	1,643,152
Accrued Provider Participation Fee - Tax	137,097
Accrued 401K	-160
Due-Patient Trust Fund	18,771
Refunds Exchange	-40,468
Professional Claims Liability	200,000
Total, Page 17, Line 36	2,178,784

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-989	43
Non-allowable owner interest expense	-139,300	32
Non-allowable owner interest expense	-307,527	32
Non-allowable office expense	-282	43
Non-allowable professional fees	-204,683	19
Non-allowable auto expense - marketing	-10,641	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-8,800	20
Non-allowable marketing salaries	-261,552	21
Non-allowable marketing employee benefits	-40,346	22
Non-allowable trust fees	-630	43
Adjust mgt co. med supplies - med'A' to cost	-16,690	10
Adjust mgt co. med supplies - 'other' to cost	-63,596	10
Adjust mgt co. food to cost	-42,104	2
Total	-1,097,140	

GlenLake Terrace Realty LLC
Accrued Real Estate Taxes
12/31/2016

SCHEDULE G

	Accrued 1/01/16	Payments	Expense	Accrued 12/31/16
Balance @ 1/01/16 - G/L# 240	(195,000.00)		(195,000.00)	
2015 Real Estate Taxes Paid		179,691.14	179,691.14	
Estimated 2016 real estate taxes:				
2015 taxes	179,691.14			
Estimated increase	5.00%			
Estimated 2016 taxes	188,675.70			
USE	189,000.00		189,000.00	(189,000.00)
Totals	(195,000.00)	179,691.14	173,691.14	(189,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
2005	99,869.61		
2006	101,899.43	2,029.82	2.03%
2007	137,996.93	36,097.50	35.42%
2008	145,704.35	7,707.42	5.59%
2009	150,382.23	4,677.88	3.21%
2010	175,054.89	24,672.66	16.41%
2011	171,773.70	(3,281.19)	-1.87%
2012	218,042.84	46,269.14	26.94%
2013	171,062.97	(46,979.87)	-21.55%
2014	182,842.71	11,779.74	6.89%
2015	179,691.14	(3,151.57)	-1.72%

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nursing Staff	1/12/16	Waukegan, IL	Omnicare of Northern IL - Training EDU Essential Infusion Therapy	160
Nursing Staff	4/01/16	Waukegan, IL	Omnicare of Northern IL - Training EDU Essential Infusion Therapy	480
Nursing Staff	5/17/16	Skokie, IL	Compliance Reviews or Audits Part 1	150
Nursing Staff	12/31/2016	Waukegan, IL	RosieConnect 2.0 Training	750
			Allocated From Management Company	1,596
			Allocated From Therapy Masters	1,214
			Total	4,350

SCHEDULE I

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

	Gas Cards/ Allowance	Licenses/ Stickers	Employee Reimbursement: Mileage, Parking, I-Pass	Repairs & Maintenance	Total
Direct Expense	13,240	277	4,169	996	18,682
Non-allowable auto expense - marketing					-10,641
Allocated from Management Company					10,507
Allocated from Therapy Masters					1,066
TOTAL	13,240	277	4,169	996	19,614

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	26,666
Employment Fees	13,000
CLIA Laboratory User Fee	150
City of Waukegan Business License, Elevator Inspection, Sign Ordinance Fee	1,175
Lake County Health Department Food Service Permit Fee	373
State Fire Marshall Boiler Inspection	170
Employee Reimbursement of Dues and Fees	493
Joint Commission Annual Certification, Program Fee	3,400
Non-allowable Illinois Council on Long Term Care Dues	-8,800
Total allocated to Page 21	36,627

SCHEDULE M

Page 14, Line 16
Rental Amount for Movable Equipment

	Ice- Maker	Copy Machine	Dish Machine	Postage	Telephone System	Total
Direct Expense	1,476	7,022	4,164	444	14,808	27,914
Allocated from Management Company						0
Allocated from Therapy Masters						4,687
TOTAL	1,476	7,022	4,164	444	14,808	32,601