

		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: 0039321 Facility Name: Glenshire Nrsg & Rehab Ctre Address: 22660 S Cicero Ave Richton Park 60471 County: Cook Telephone Number: (708) 747-6120 Fax #: (708) 747-6491 HFS ID Number: Date of Initial License for Current Owners: 03/23/1994 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 Glenshire Nrsg & Rehab Ctre

0039321 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>152</u>	Skilled (SNF)	<u>152</u>	<u>55,632</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>142</u>	Intermediate (ICF)	<u>142</u>	<u>51,972</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,604	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>37,567</u>	<u>942</u>	<u>6,911</u>	<u>45,420</u>	8
9	SNF/PED					9
10	ICF	<u>13,895</u>	<u>348</u>	<u>0</u>	<u>14,243</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	51,462	1,290	6,911	59,663	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.45%

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 03/01/94

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 03/01/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 146 and days of care provided 3,298

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: 12/31/16 Fiscal Year: 12/31/16
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre # 0039321 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	451,020	39,199	42,303	532,522		532,522		532,522			1
2	Food Purchase		456,848		456,848	(20,336)	436,512	(33,369)	403,143			2
3	Housekeeping		3,066	407,717	410,783		410,783		410,783			3
4	Laundry			226,623	226,623		226,623		226,623			4
5	Heat and Other Utilities			248,310	248,310		248,310	3,988	252,298			5
6	Maintenance	121,412	57,630	179,104	358,146		358,146	8,474	366,620			6
7	Other (specify):* Allocated Employee Benefits							450	450			7
8	TOTAL General Services	572,432	556,743	1,104,057	2,233,232	(20,336)	2,212,896	(20,457)	2,192,439			8
	B. Health Care and Programs											
9	Medical Director			151,829	151,829		151,829		151,829			9
10	Nursing and Medical Records	3,733,570	980,610	236,796	4,950,976		4,950,976	(181,666)	4,769,310			10
10a	Therapy	616,023	4,248	715,514	1,335,785		1,335,785	(94,598)	1,241,187			10a
11	Activities	142,897	6,834	3,672	153,403		153,403		153,403			11
12	Social Services	138,162		3,157	141,319		141,319		141,319			12
13	CNA Training											13
14	Program Transportation			34,142	34,142		34,142		34,142			14
15	Other (specify):* Allocated Employee Benefits							64,344	64,344			15
16	TOTAL Health Care and Programs	4,630,652	991,692	1,145,110	6,767,454		6,767,454	(211,920)	6,555,534			16
	C. General Administration											
17	Administrative	112,227		1,423,476	1,535,703		1,535,703	(1,399,818)	135,885			17
18	Directors Fees											18
19	Professional Services			227,345	227,345	(45,543)	181,802	13,741	195,543			19
20	Dues, Fees, Subscriptions & Promotions			147,996	147,996	3,540	151,536	(6,785)	144,751			20
21	Clerical & General Office Expenses	486,479	78,416	61,124	626,019	(3,540)	622,479	382,607	1,005,086			21
22	Employee Benefits & Payroll Taxes			904,218	904,218	20,336	924,554	(24,082)	900,472			22
23	Inservice Training & Education			1,255	1,255		1,255	2,551	3,806			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			12,052	12,052		12,052	5,189	17,241			25
26	Insurance-Prop.Liab.Malpractice			2,337,822	2,337,822		2,337,822	6,002	2,343,824			26
27	Other (specify):* Allocated Employee Benefits							97,621	97,621			27
28	TOTAL General Administration	598,706	78,416	5,115,288	5,792,410	(25,207)	5,767,203	(922,974)	4,844,229			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,801,790	1,626,851	7,364,455	14,793,096	(45,543)	14,747,553	(1,155,351)	13,592,202			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			194,730	194,730		194,730	421,565	616,295			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			322,455	322,455		322,455	88,769	411,224			32
33	Real Estate Taxes					45,543	45,543	790,721	836,264			33
34	Rent-Facility & Grounds			1,955,318	1,955,318		1,955,318	(1,955,318)				34
35	Rent-Equipment & Vehicles			27,756	27,756		27,756	11,784	39,540			35
36	Other (specify):* Mortgage Insurance							37,853	37,853			36
37	TOTAL Ownership			2,500,259	2,500,259	45,543	2,545,802	(604,626)	1,941,176			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		449,246	220,711	669,957		669,957		669,957			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			503,200	503,200		503,200		503,200			42
43	Other (specify):* Non-Allowable			737,107	737,107		737,107	(737,107)				43
44	TOTAL Special Cost Centers		449,246	1,461,018	1,910,264		1,910,264	(737,107)	1,173,157			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,801,790	2,076,097	11,325,732	19,203,619		19,203,619	(2,497,084)	16,706,535			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	(13,856)	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	(4,846)	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	(679)	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	3,118	43		18
19	Entertainment	(151)	43		19
20	Contributions	(4,250)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,445)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(699,946)	43		24
25	Fund Raising, Advertising and Promotional	(23,750)	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:	(813,785)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,568,590)		\$	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)	(928,494)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (928,494)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,497,084)		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	\$ (33,132)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(148,534)	10	2
3	Adjust Mgt Co. food to cost	(33,369)	2	3
4	Non-allowable professional fees	(80,342)	19	4
5	Non-allowable patient clothing	(1,004)	43	5
6	Non-allowable IL Council on Long Term Care fee	(9,547)	20	6
7	Non-allowable auto expense - marketing	(4,613)	25	7
8	Non-allowable owner interest expense	(322,455)	32	8
9	Non-allowable office expense	(2,187)	43	9
10	Non-allowable marketing employee benefits	(24,082)	22	10
11	Non-allowable marketing salaries	(154,520)	21	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(813,785)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre# 0039321

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	(33,369)	0	0	0	0	0	0	0	0	0	0	(33,369)	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	3,988	0	0	0	0	0	0	0	0	3,988	5
6	Maintenance	0	0	8,472	0	2	0	0	0	0	0	0	8,474	6
7	Other (specify):*	0	0	450	0	0	0	0	0	0	0	0	450	7
8	TOTAL General Services	(33,369)	0	12,910	0	2	0	0	0	0	0	0	(20,457)	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	(181,666)	0	0	0	0	0	0	0	0	0	0	(181,666)	10
10a	Therapy	0	0	0	0	(94,598)	0	0	0	0	0	0	(94,598)	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	64,344	0	0	0	0	0	0	64,344	15
16	TOTAL Health Care and Programs	(181,666)	0	0	0	(30,254)	0	0	0	0	0	0	(211,920)	16
	C. General Administration													
17	Administrative	0	0	(1,399,818)	0	0	0	0	0	0	0	0	(1,399,818)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(80,342)	0	19,813	45,543	28,727	0	0	0	0	0	0	13,741	19
20	Fees, Subscriptions & Promotions	(9,547)	0	1,942	0	820	0	0	0	0	0	0	(6,785)	20
21	Clerical & General Office Expenses	(168,376)	0	548,294	0	2,689	0	0	0	0	0	0	382,607	21
22	Employee Benefits & Payroll Taxes	(24,082)	0	0	0	0	0	0	0	0	0	0	(24,082)	22
23	Inservice Training & Education	0	0	1,325	0	1,226	0	0	0	0	0	0	2,551	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,613)	0	8,726	0	1,076	0	0	0	0	0	0	5,189	25
26	Insurance-Prop.Liab.Malpractice	0	0	5,055	0	947	0	0	0	0	0	0	6,002	26
27	Other (specify):*	0	0	97,478	0	143	0	0	0	0	0	0	97,621	27
28	TOTAL General Administration	(286,960)	0	(717,185)	45,543	35,628	0	0	0	0	0	0	(922,974)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(501,995)	0	(704,275)	45,543	5,376	0	0	0	0	0	0	(1,155,351)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre # 0039321 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	(4,846)	0	9,506	416,905	0	0	0	0	0	0	0	421,565	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(322,455)	0	0	411,224	0	0	0	0	0	0	0	88,769	32
33	Real Estate Taxes	0	0	7,191	783,530	0	0	0	0	0	0	0	790,721	33
34	Rent-Facility & Grounds	0	0	0	(1,955,318)	0	0	0	0	0	0	0	(1,955,318)	34
35	Rent-Equipment & Vehicles	0	0	11,784	0	0	0	0	0	0	0	0	11,784	35
36	Other (specify):*	0	0	0	37,853	0	0	0	0	0	0	0	37,853	36
37	TOTAL Ownership	(327,301)	0	28,481	(305,806)	0	0	0	0	0	0	0	(604,626)	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):*	(739,294)	0	0	2,187	0	0	0	0	0	0	0	(737,107)	43
44	TOTAL Special Cost Centers	(739,294)	0	0	2,187	0	0	0	0	0	0	0	(737,107)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,568,590)	0	(675,794)	(258,076)	5,376	0	0	0	0	0	0	(2,497,084)	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>100.00%</u>	<u>See Attached Page 6-Supplemental</u>		<u>See Attached Schedule A</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>\$ 1,423,476</u>	<u>Glen Health and Home Management, Inc.</u>	<u>A</u>	<u>\$ 747,682</u>	<u>\$ (675,794)</u>	<u>1</u>
2	V								<u>2</u>
3	V		<u>Total from Page 6B</u>	<u>1,955,318</u>	<u>GlenShire Real Estate and Development Limited Partnership</u>	<u>B</u>	<u>1,697,242</u>	<u>(258,076)</u>	<u>3</u>
4	V								<u>4</u>
5	V		<u>Total from Page 6C</u>	<u>715,514</u>	<u>Therapy Masters, Inc.</u>	<u>C</u>	<u>720,890</u>	<u>5,376</u>	<u>5</u>
6	V								<u>6</u>
7	V								<u>7</u>
8	V								<u>8</u>
9	V								<u>9</u>
10	V				<u>OWNERSHIP REFERENCE:</u>				<u>10</u>
11	V				<u>A: Owned 100.00 % by Sidney Glenner through attribution</u>				<u>11</u>
12	V				<u>B: Owned 100.00 % (constructively) by Sidney Glenner</u>				<u>12</u>
13	V				<u>C: Owned 100.00 % by Sidney Glenner</u>				<u>13</u>
14	Total			<u>\$ 4,094,308</u>			<u>\$ 3,165,814</u>	<u>\$ * (928,494)</u>	<u>14</u>

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

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

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	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				13
14	Joshua Ray	20.00 %	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

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	\$ 1,423,476	Glen Health and Home Management, Inc.	A	\$	(1,423,476)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	3,988	3,988	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,974	5,974	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	19,813	19,813	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,942	1,942	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	31,498	31,498	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	97,928	97,928	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,325	1,325	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	8,726	8,726	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	5,055	5,055	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	9,506	9,506	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	7,191	7,191	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	11,784	11,784	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,498	2,498	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	23,658	23,658	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	516,796	516,796	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(97,928)	(97,928)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	450	450	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,270	4,270	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	93,208	93,208	34
35	V								35
36	V				A - OWNERSHIP: Sidney Glenner - 100 % through attribution				36
37	V								37
38	V								38
39	Total			\$ 1,423,476			\$ 747,682	\$ * (675,794)	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	\$	GlenShire Real Estate & Development Limited Partnership	B	\$ 2,187	\$ 2,187	15
16	V	30	Depreciation		GlenShire Real Estate & Development Limited Partnership	B	416,905	416,905	16
17	V	32	Interest Income		GlenShire Real Estate & Development Limited Partnership	B	(151)	(151)	17
18	V	32	Interest Expense		GlenShire Real Estate & Development Limited Partnership	B	407,015	407,015	18
19	V	33	Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	B	783,530	783,530	19
20	V	34	Rental Income	1,955,318	GlenShire Real Estate & Development Limited Partnership	B		(1,955,318)	20
21	V	32	Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	B	4,360	4,360	21
22	V	36	Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	B	37,853	37,853	22
23	V	19	Professional Fees		GlenShire Real Estate & Development Limited Partnership	B	45,543	45,543	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V				B - OWNERSHIP: Owned 100 % constructively by Sidney Glenner				31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,955,318			\$ 1,697,242	\$ * (258,076)	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	\$ 715,514	Therapy Masters, Inc.	C	\$ 620,916	\$ (94,598)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	28,727	28,727	16
17	V	20	Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	820	820	17
18	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	2	2	18
19	V	21	Clerical		Therapy Masters, Inc.	C	1,369	1,369	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	64,487	64,487	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	1,226	1,226	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	1,076	1,076	22
23	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,320	1,320	23
24	V	22	Employee Benefits		Therapy Masters, Inc.	C	(64,487)	(64,487)	24
25	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	64,344	64,344	25
26	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	143	143	26
27	V	26	Insurance Liability		Therapy Masters, Inc.	C	947	947	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V				C - OWNERSHIP: 100 % Sidney Glenner				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 715,514			\$ 720,890	\$ * 5,376	39

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre # 0039321 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 %	207,763	9	14.56%	Salary	\$ 23,658	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	48,324	6	14.56%	Salary	5,502	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	173,870	6	14.56%	Salary	19,798	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	82,116	6	14.56%	Salary	9,350	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 58,308		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 Glenshire Nrsg & Rehab Ctre # 0039321 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	\$	59,663	\$ 3,988	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439		59,663	5,974	2
3	19	Professional Fees	Resident Days	583,629	9	193,812		59,663	19,813	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995		59,663	1,942	4
5	21	Clerical	Resident Days	583,629	9	308,114		59,663	31,498	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941		59,663	97,928	6
7	23	Training and Education	Resident Days	583,629	9	12,962		59,663	1,325	7
8	25	Auto Expenses	Resident Days	583,629	9	85,358		59,663	8,726	8
9	26	Insurance	Resident Days	583,629	9	49,447		59,663	5,055	9
10	30	Depreciation	Resident Days	583,629	9	92,988		59,663	9,506	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340		59,663	7,191	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277		59,663	11,784	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	24,431	59,663	2,498	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	231,420	59,663	23,658	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	5,055,342	59,663	516,796	15
16	22	Employee Benefits	Payroll						(97,928)	16
17	7	Employee Benefits - Janitorial	Payroll						450	17
18	27	Employee Benefits - Officer's	Payroll						4,270	18
19	27	Employee Benefits - Admin	Payroll						93,208	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,313,873	\$ 5,311,193		\$ 747,682	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	Berkadia Commercial Mortgage		X	Mortgage	\$65,067.03	04/28/04	\$ 10,935,500	\$ 7,431,718	4/01/2030	0.0535	\$ 407,015	1			
2	Berkadia Commercial Mortgage		X	Amortization of mortgage costs							4,360	2			
3												3			
4												4			
5												5			
	Working Capital														
6	Sidney Glenner	X		Working Capital		Various	1,623,320	1,623,320		0.0525	79,905	6			
7	AMJED GST Trust	X		Working Capital		Various	17,183,680	17,183,680		0.0525	242,550	7			
8								Non-allowable owner interest expense:				(322,455)	8		
9	TOTAL Facility Related				\$65,067.03		\$ 29,742,500	\$ 26,238,718				\$ 411,375	9		
	B. Non-Facility Related*														
10									Interest Income Offset:				(151)	10	
11												11			
12												12			
13												13			
14	TOTAL Non-Facility Related						\$	\$				\$ (151)	14		
15	TOTALS (line 9+line14)						\$ 29,742,500	\$ 26,238,718				\$ 411,224	15		

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 37,853 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.			\$	940,000	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.)			\$	901,958	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(38,042)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	957,000	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.)			\$	45,543	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 \$ 135,428 For 11,13 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	(135,428)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	829,073	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2011	734,594	8	
		2012	796,990	9	
		2013	839,633	10	
		2014	886,597	11	
		2015	901,958	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 Glenshire Nrsg & Rehab Ctr COUNTY Cook
FACILITY IDPH LICENSE NUMBER 0039321
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.

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.)

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,624 **B. General Construction Type:** Exterior Brick Frame Steel Number 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).

NONE

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	146,800	1994	\$ 300,792	1
2	Allocated from Management Company:			8,681	2
3	TOTALS	146,800		\$ 309,473	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	294		1994	1976	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 8,877,545	4
5											5
6	Alloc from			1996	200,589			6,113	6,113		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements		1994		78,204		10			78,204	9
10	Building Improvements		1995		107,573		10			107,573	10
11	Custom built 3rd floor nurses station		1995		6,595		10			6,595	11
12	Time delay egress locks and keypad		1995		3,550		10			3,550	12
13	Chimney		1995		1,016		10			1,016	13
14	Wall bumpers		1995		7,713		10			7,713	14
15	Room conversion - remodeling cost		1996		7,024		10			7,024	15
16	Electrical outlets and circuits		1997		18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room		1997		2,950		10			2,950	17
18	Air cleaner		1997		1,375		10			1,375	18
19	Fluorescent and incandescent lights		1997		9,775		10			9,775	19
20	Waste removal pump		1997		993		10			993	20
21	Boiler		1997		3,169		10			3,169	21
22	Food freezer floor		1997		2,700		10			2,700	22
23	New elevator clutch assembly		1997		1,644		10			1,644	23
24	Heat exchange for boiler		1997		2,392		10			2,392	24
25	Gazebo		1998		10,528		10			10,528	25
26	Fire sprinkler system repairs		1998		1,604		10			1,604	26
27	Security system		1998		1,917		10			1,917	27
28	Storage tank		1998		4,875		10			4,875	28
29	Elevator repairs		1998		2,706		10			2,706	29
30	HVAC replacements		1998		3,855		10			3,855	30
31	Hydraulic repack on all elevators		1998		2,500		10			2,500	31
32	Replace water heater		1998		2,697		10			2,697	32
33	Chain link fencing		1998		2,010		10			2,010	33
34	Elevator repairs		1998		2,747		10			2,747	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr

0039321

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	Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38	Dialysis room: kitchen area	1998	2,757		10			2,757	38
39	10-B label fire rated doors	1998	4,376		10			4,376	39
40	Install cooling units in elevator and MDS office	1998	11,649		10			11,649	40
41	Mini-blinds	1998	1,565		10			1,565	41
42	November 30, 1998 credit	1998	(1,755)		10			(1,755)	42
43	Add suction and liquid filters to compressor	2000	3,982		10			3,982	43
44	Replace wood fence	2000	2,300		10			2,300	44
45	Asphalt and striping project	2000	8,365		10			8,365	45
46	Metal doors, install lighting by staircase	2000	6,010		10			6,010	46
47	Install alarm with keypad at front door	2000	1,177		10			1,177	47
48	Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200		10			2,200	48
49	Install ceramic tiles	2000	1,373		10			1,373	49
50	Power rinse tank for dish washing machine	2001	2,594		10			2,594	50
51	Rebuild condenser water pump	2001	5,198		10			5,198	51
52	Install two grey boxes and mixing valves	2001	4,111		10			4,111	52
53	Install portable chiller	2001	2,891		10			2,891	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914		10			10,914	54
55	Circulating pump	2001	3,385		10			3,385	55
56	Exterior lock doors	2001	3,423		10			3,423	56
57	Painting project	2002	11,500		10			11,500	57
58	Vinyl blinds	2002	8,765		10			8,765	58
59	Installation of fire dampers and thermal blankets	2002	5,318		10			5,318	59
60	Dialysis room renovation	2002	14,500		10			14,500	60
61	Replace controller on air-conditioner	2002	3,570		10			3,570	61
62	Painting project	2002	9,540		10			9,540	62
63	Installation of chemical treatment system	2002	2,300		10			2,300	63
64	Roof project	2002	3,350		10			3,350	64
65	Remove and replace concrete patio	2002	1,800		10			1,800	65
66	Pro Tech Systems project	2002	1,793		10			1,793	66
67	Installation of oak fire doors	2003	2,156		10			2,156	67
68	Installation of new chandeliers and wall sconces	2003	4,635		10			4,635	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,309,396	\$		\$ 394,911	\$ 394,911	\$ 9,322,424	70

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

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		\$ 12,309,396	\$		\$ 394,911	\$ 394,911	\$ 9,322,424	1
2	Chandeliers and wall sconces	2002	3,739		10			3,739	2
3	Installation of break tank system	2003	1,892		10			1,892	3
4	Fire pump project	2003	4,270		10			4,270	4
5	Installed gauge and adjust compressor core	2004	1,557		10			1,557	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058		10			2,058	6
7	Replace relay and diode in elevator	2004	3,398		10			3,398	7
8	Installed and rewired new detector edge	2004	1,600		10			1,600	8
9	Installed door locks	2004	3,192		10			3,192	9
10	Installation of new detector unit on elevator	2005	2,290		10			2,290	10
11	Furnish and install glass frame on receptionist counter	2005	1,495		10			1,495	11
12	Bearing job on washing machine	2005	1,718		10			1,718	12
13	Installed new coils in walk-in cooler	2005	1,955		10			1,955	13
14	Installed and wired new detector edge on elevator	2005	2,720		10			2,720	14
15	Installation of drier exhaust with booster fan	2005	1,500		10			1,500	15
16	Keypad alarm installation	2005	1,222		10			1,222	16
17	Two doors with custom hinges and locks	2005	1,042		10			1,042	17
18	Powertron loadbank electrical test project	2006	5,652	284	10	284		5,652	18
19	Water heating boiler system and valve repair	2006	12,648	631	10	631		12,648	19
20	Trane chiller troubleshooting	2006	2,647	130	10	130		2,647	20
21	Replace contactors and fuses for trane chiller	2006	4,651	233	10	233		4,651	21
22	Replace controller and isolation relay on chiller	2006	5,816	287	10	287		5,816	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	260	10	260		5,200	23
24	Installation of new electrical receptacles	2006	4,229	211	10	211		4,229	24
25	Valve and sprinkler head replacement	2006	5,023	254	10	254		5,023	25
26	Furnish and install elevator car station	2006	1,794	93	10	93		1,794	26
27	Rewire entire building for telephones	2006	16,500	1,355	10	1,355		16,500	27
28	Furnish and install elevator mount and car stations	2006	5,660	283	10	283		5,660	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	4,813	10	4,813		96,260	29
30	Install electrical receptacles	2006	26,565	1,324	10	1,324		26,565	30
31	Remove and repipe sanitary plumbing line	2006	9,740	487	10	487		9,740	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	4,712	10	4,712		94,212	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,641,641	\$ 15,357		\$ 410,268	\$ 394,911	\$ 9,654,669	34

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr

0039321

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		\$ 12,641,641	\$ 15,357		\$ 410,268	\$ 394,911	\$ 9,654,669	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	3,512		3,512		70,249	2
3	Install kitchen fire suppression system and range guard	2006	2,900	145		145		2,900	3
4	Installation of water heater pump	2006	3,342	169		169		3,342	4
5	Purchase of ceiling tile	2006	3,868	192		192		3,868	5
6	Replacement of 100 ton compressor	2006	32,280	1,614		1,614		32,280	6
7	Insurance refund of damaged compressor	2006	(26,597)	(1,327)		(1,327)		(26,597)	7
8	Furnish and install heat exchanger	2006	6,040	302		302		6,040	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	65		65		1,319	9
10	Installation of new current sensing relay for compressor	2006	1,312	67		67		1,312	10
11	Remove and rebuild concrete block firewall	2006	1,850	92		92		1,850	11
12	Furnish and install insulated window units	2006	1,025	47		47		1,025	12
13	Remove and install border, wallcovering and paint	2006	43,740	2,187		2,187		43,740	13
14	Remove and install cove base	2007	8,566	857		857		8,141	14
15	Furnish bed wall bumper guards	2007	8,318	832		832		7,904	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	5,770		5,770		54,815	16
17	Ceiling project and cove base installation	2007	21,610	2,161		2,161		20,529	17
18	Installation of wall sconces	2007	16,350	1,635		1,635		15,533	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	2,636		2,636		25,042	19
20	Custom laminate work station with cabinets	2007	5,277	528		528		5,016	20
21	Remove and install carpet and cove base	2007	3,322	332		332		3,154	21
22	Remove and install ceramic tile	2007	30,921	3,524		3,092	(432)	30,454	22
23	Remove and relocate lighting tracks	2007	4,732	473		473		4,494	23
24	Remove and install ceiling	2007	13,500	1,350		1,350		12,825	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	8,880		8,880		84,360	25
26	Remove cove base and install ceramic tile	2007	22,464	2,246		2,246		21,337	26
27	Painting	2007	2,367	237		237		2,251	27
28	Remove and install cove base and corner guards	2007	17,586	1,759		1,759		16,710	28
29	Furnish signs, crown molding and window treatments	2007	8,791	879		879		8,351	29
30	Furnish and install quarry tile	2007	4,575	458		458		4,351	30
31	Install fireguard FST for generator	2007	18,993	1,899		1,899		18,041	31
32	Drywall project	2007	3,040	304		304		2,888	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,146,248	\$ 59,182		\$ 453,661	\$ 394,479	\$ 10,142,193	34

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

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		\$ 13,146,248	\$ 59,182		\$ 453,661	\$ 394,479	\$ 10,142,193	1
2	Relocate controller and rewire chiller	2007	2,661	266	10	266		2,527	2
3	Furnish and install new elevator mount stations	2007	7,177	718	10	718		6,821	3
4	Furnish and install elevator car station	2007	17,640	1,764	10	1,764		16,758	4
5	Flush mount hall elevator station	2007	2,000	200	10	200		1,900	5
6	Furnish and install new tramco sewage pump	2007	5,315	532	10	532		5,054	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	475	10	475		4,513	7
8	Relocate sprinkler heads	2007	2,785	279	10	279		2,650	8
9	Plumbing project	2007	3,040	304	10	304		2,888	9
10	Installation of respirator monitor system	2007	3,244	324	10	324		3,078	10
11	Replace 2 valves on water heater	2008	2,920	292	10	292		2,482	11
12	Sheet vinyl for dialysis area	2008	2,966	297	10	297		2,524	12
13	Install pipe run across ceiling, electrical wiring	2009	2,530	253	10	253		1,898	13
14									14
15	Furnish and install drywall, paint walls	2009	4,125	413	10	413		3,097	15
16	Install new microprocessor controllers on both elevators,	2009	75,000	7,500	10	7,500		56,250	16
17	new selectors, new wiring, new power door operators								17
18	Level, petromat, resurface and strip pavement in parking lot	2009	79,790	7,979	10	7,979		59,843	18
19	Bathroom - Remodel (32 rooms)	2009	89,600	9,856	10	8,960	(896)	67,200	19
20	- Remove ceramic tile in bathrooms, new ceramic wall								20
21	tile, new wallcoverings, sheet vinyl, light fixtures,								21
22	mirrors, grab bars, new sinks & towel bars								22
23	Install conduit with new circuits and new receptacles in elevators	2009	2,575	258	10	258		1,935	23
24	Installation to power rod out station	2009	4,850	485	10	485		3,638	24
25	Category 6 cable (550mhz)	2010	4,301	430	10	430		2,795	25
26	Repack both sides of fire pump, replace flow switches	2010	3,278	328	10	328		2,132	26
27									27
28	Elevator oil contamination removal	2011	3,500	317	10	350	33	1,925	28
29	Remove pilot assembly and clean hot water heater	2011	2,751	251	10	275	24	1,513	29
30	Purchase of six shower pan bases	2011	4,332	398	10	433	35	2,382	30
31	Purchase of six shower stalls	2011	7,112	700	10	711	11	3,911	31
32	Purchase of six shower stalls	2011	7,636	665	10	764	99	4,202	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,492,126	\$ 94,466		\$ 488,251	\$ 393,785	\$ 10,406,109	34

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr

0039321

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		\$ 13,492,126	\$ 94,466		\$ 488,251	\$ 393,785	\$ 10,406,109	1
2	Remove and install new hot water heater in mechanical room	2011	8,850	809	10	885	76	4,868	2
3	Replace and install heat exchanger	2011	12,192	1,114	10	1,219	105	6,705	3
4	Purchase of gas water heater	2011	5,828	533	10	583	50	3,206	4
5	Purchase of heat exchanger unit	2011	3,034	278	10	303	25	1,667	5
6	Purchase and install water softener tank	2011	9,950	918	10	995	77	5,473	6
7	Install new cables in existing conduits	2012	21,309	1,986	10	2,131	145	9,589	7
8	Install new cables in existing conduits	2012	3,441	321	10	344	23	1,548	8
9	Demo 20' block wall, install acoustical ceiling	2012	7,900	748	10	790	42	3,555	9
10	Remove old dropped ceiling, install new acoustical ceiling	2012	4,082	387	10	408	21	1,836	10
11	Remove section of block wall, build walls in dialysis room	2012	3,107	294	10	311	17	1,399	11
12	Remove cove base, install sheet vinyl, laminate nurses station	2012	46,125	4,396	10	4,613	217	20,758	12
13	Installation of smoke detectors, recall panel in elevators	2012	12,800	1,220	10	1,280	60	5,760	13
14	Installation of 5 dialysis boxes and replace piping	2012	15,649	1,491	10	1,565	74	7,042	14
15	Relocate 11 sprinkler heads into new drop ceiling	2012	3,867	369	10	387	18	1,741	15
16	Installation of 18 new receptacles and circuits, outlets	2012	4,177	398	10	418	20	1,881	16
17	Furnish and install handrails, wallcovering in elevators	2012	6,069	584	10	607	23	2,731	17
18	Install sprinklers in electrical room, fire alarm panel room,	2013	3,200	309	10	320	11	1,120	18
19	generator room, elevator equipment room and pit								19
20	Furnish and install doors in dialysis room and counter top	2013	5,500	533	10	550	17	1,925	20
21	Furnish 78 x 48 plate glasses in resident rooms and third floor	2013	2,534	246	10	253	7	886	21
22	Installation of heavy duty sump pump	2013	2,900	284	10	290	6	1,015	22
23	Remove and replace hydraulic power unit B passenger elevator	2013	10,950	1,080	10	1,095	15	3,833	23
24	Replace broken p-traps in the floor	2013	5,300	526	10	530	4	1,855	24
25	Furnish and install 8 valves on heating/cooling coils on air-handler	2013	3,723	372	10	372		1,302	25
26	Install new electrical conduit and outlet box	2013	8,750	874	10	875	1	3,063	26
27	Install new fire pump casing and sleeves, gasket, pressure	2014	3,235	324	10	324		972	27
28	switch on fire pump								28
29	Replace DS block and engineer new float system on generator	2014	3,572	357	10	357		1,071	29
30	Replace fuel floats in day tank, switches on generator	2014	2,605	261	10	261		783	30
31	ASCO automatic transfer switch on generator	2014	11,345	1,135	10	1,135		3,405	31
32	Telephone wiring project	2014	6,386	639	10	639		1,917	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,730,505	\$ 117,252		\$ 512,091	\$ 394,839	\$ 10,509,015	34

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr

0039321

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		\$ 13,730,505	\$ 117,252		\$ 512,091	\$ 394,839	\$ 10,509,015	1
2	Add R-22 refrigerant, restore operation to compressor	2014	2,686	269	10	269		807	2
3	Replace and install new compressor	2014	18,920	1,892	10	1,892		5,676	3
4	Disconnect and remove air-handler unit heating coils	2014	7,900	790	10	790		2,370	4
5	Furnish and install new coils and Trane air-handler unit	2014	51,876	5,188	10	5,188		15,564	5
6	Replace compressor # 2 controls on two controllers	2014	7,072	707	10	707		2,121	6
7	Split case water pressure booster repair 7 1/2 horsepower	2014	5,196	520	10	520		1,560	7
8	Replace relief valve for hot water boiler in kitchen	2014	3,179	318	10	318		954	8
9	Insurance claim - air-handler	2014	(58,499)	(5,850)	10	(5,850)		(17,550)	9
10	Insurance claim - compressor	2014	(18,706)	(1,871)	10	(1,871)		(5,613)	10
11	Furnish AO Smith hot water boiler 660,000 BTU	2014	7,456	746	10	746		2,238	11
12	Remove and install new cove base, carpet, wallcovering in	2015	3,519	352	10	352		528	12
13	Administrator's office, Admissions office and office hallway								13
14	Replacement of 8 inch single check valve backflow preventer	2015	9,600	960	10	960		1,440	14
15	Replace terminal gaskets and liquid line core driers on 75 ton	2015	3,848	385	10	385		577	15
16	circuit								16
17	Furnish and install new isolation valves and pressure test	2015	3,345	335	10	335		502	17
18	Removal of 2" valve and furnish and replace new 3" valve	2015	2,530	253	10	253		380	18
19	Furnish and install new Weinman pump	2015	4,686	469	10	469		703	19
20	Furnish and install new honeywell control for boiler, repair	2015	7,824	782	10	782		1,173	20
21	terminals on relay								21
22	Furnish and install new elevator cylinder	2016	38,500	1,925	10	1,925		1,925	22
23	Furnish and install copper fittings and condenser unit in walk-in	2016	8,600	430	10	430		430	23
24	refrigerator								24
25	Removal of stuck elevator cylinder in ground	2016	4,944	247	10	247		247	25
26	Roofing project	2016	9,600	480	10	480		480	26
27	Install ten CAT5E cables for Allworx phone system	2016	4,047	202	10	202		202	27
28	Replace crystallized cast iron pipe with schedule 40 PVC pipe and	2016	4,154	208	10	208		208	28
29	fittings								29
30	Mount blend valve, connect wall boxes to drain	2016	8,014	401	10	401		401	30
31	Install new motor & relief valve for water pressure booster pump	2016	2,598	130	10	130		130	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,873,394	\$ 127,520		\$ 522,359	\$ 394,839	\$ 10,526,468	34

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

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

1	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		\$ 13,873,394	\$ 127,520		\$ 522,359	\$ 394,839	\$ 10,526,468	1
2								2
3 See Attached Schedule L:								3
4 Leasehold Improvements Allocated from Management Company:	1998	11,047						4
5 Leasehold Improvements Allocated from Management Company:	1999	4,613						5
6 Leasehold Improvements Allocated from Management Company:	2000	553						6
7 Leasehold Improvements Allocated from Management Company:	2008	1,663						7
8 Leasehold Improvements Allocated from Management Company:	2016	16,480			2,032	2,032	24,021	8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
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26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 13,907,750	\$ 127,520		\$ 524,391	\$ 396,871	\$ 10,550,489	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	\$ 711,288	\$ 77,210	\$ 77,210	\$	5, 10 years	\$ 426,093	71
72	Current Year Purchases	101,768	5,088	5,088		10 years	5,088	72
73	Fully Depreciated Assets	782,177	8,244	8,244		10 years	782,177	73
74	Allocated from Therapy Masters, Mgt Co:	88,927		944	944		75,933	74
75	TOTALS	\$ 1,684,160	\$ 90,542	\$ 91,486	\$ 944		\$ 1,289,291	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 Toyota Camry	2004	\$ 10,770	\$	\$	\$	5 Years	\$ 10,770
77									
78	Allocated from Management Company:			18,644		418	418		18,418
79									
80	TOTALS			\$ 29,414	\$	\$ 418	\$ 418		\$ 29,188

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)			\$	15,930,797
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	218,062
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	616,295
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	398,233
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	11,868,968

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

☒ YES

☐ NO

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

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

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

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 31,648
- 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:			7,892	18
19					19
20					20
21	TOTAL		\$	\$ 7,892	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	\$	3,719	\$ 222,363	\$	3,719	\$ 222,363	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		1,749	99,437		1,749	99,437	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		7,125	393,714	4,248	7,125	397,962	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				449,246		449,246	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	25,676 hours	616,023		220,711		25,676	220,711 616,023	13
14	TOTAL			\$ 616,023	12,593	\$ 936,225	\$ 453,494	38,269	\$ 2,005,742	14

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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (1,114,128)	\$ (1,112,667)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,522,548	2,522,548	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		12,411	6
7	Other Prepaid Expenses	914,982	914,982	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Receivable from Insurance:</u>	5,919,000	5,919,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,242,402	\$ 8,256,274	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		309,473	13
14	Buildings, at Historical Cost		11,864,517	14
15	Leasehold Improvements, at Historical Cost	1,738,671	2,043,233	15
16	Equipment, at Historical Cost	1,606,003	1,713,574	16
17	Accumulated Depreciation (book methods)	(2,765,112)	(11,868,968)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Escrows)		898,316	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		58,135	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 579,562	\$ 5,018,280	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,821,964	\$ 13,274,554	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,262,385	\$ 3,262,385	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	385,169	385,169	30
31	Accrued Taxes Payable (excluding real estate taxes)	(55,563)	(55,563)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		957,000	32
33	Accrued Interest Payable	1,611,365	1,644,698	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	8,851,246	8,851,246	36
37	<u>Due to Related Parties:</u>	1,459,955	1,459,955	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 15,514,557	\$ 16,504,890	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,431,718	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Glenner 1995 Family Trust:</u>	1,725,000	1,725,000	43
44	<u>Due to Stockholders:</u>	18,807,000	18,807,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 20,532,000	\$ 27,963,718	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 36,046,557	\$ 44,468,608	46
47	TOTAL EQUITY(page 18, line 24)	\$ (27,224,593)	\$ (31,194,054)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,821,964	\$ 13,274,554	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (22,619,758)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (22,619,758)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(4,604,835)	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)	\$ (4,604,835)	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)	\$ (27,224,593)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

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	\$ 13,676,725	1
2	Discounts and Allowances for all Levels	(2,514,158)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,162,567	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,279,496	6
7	Oxygen	321,532	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,601,028	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	372,680	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	66,193	19
20	Radiology and X-Ray	10,470	20
21	Other Medical Services	1,379,304	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,828,647	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,542	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,542	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)	\$ 14,598,784	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,233,232	31
32	Health Care	6,767,454	32
33	General Administration	5,792,410	33
	B. Capital Expense		
34	Ownership	2,500,259	34
	C. Ancillary Expense		
35	Special Cost Centers	1,407,064	35
36	Provider Participation Fee	503,200	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,203,619	40
41	Income before Income Taxes (line 30 minus line 40)**	(4,604,835)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (4,604,835)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 7,528,786	44
45	Private Pay - Net Inpatient Revenue	292,185	45
46	Medicare - Net Inpatient Revenue	2,144,022	46
47	Other-(specify) Insurance - Net Inpatient Revenue	869,906	47
48	Other-(specify) Veterans - Net Inpatient Revenue	327,668	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,162,567	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	2,113	2,228	\$ 107,345	\$ 48.18	1
2	Assistant Director of Nursing	1,489	1,621	65,109	40.17	2
3	Registered Nurses	29,664	32,634	1,047,875	32.11	3
4	Licensed Practical Nurses	46,023	48,854	1,344,248	27.52	4
5	CNAs & Orderlies	89,728	96,689	1,114,995	11.53	5
6	CNA Trainees					6
7	Licensed Therapist	23,519	25,676	616,023	23.99	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,950	2,191	43,185	19.71	9
10	Activity Assistants	8,918	9,437	99,712	10.57	10
11	Social Service Workers	6,583	7,040	138,162	19.63	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,850	4,331	101,475	23.43	14
15	Cook Helpers/Assistants	28,869	31,714	349,545	11.02	15
16	Dishwashers					16
17	Maintenance Workers	6,262	6,782	121,412	17.90	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,873	2,011	102,612	51.03	20
21	Assistant Administrator	409	411	9,615	23.39	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,129	23,950	486,479	20.31	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,397	2,571	40,033	15.57	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	904	1,011	13,965	13.81	33
34	TOTAL (lines 1 - 33)	275,680	299,151	\$ 5,801,790 *	\$ 19.39	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	\$ 42,303	Ln 1, Col 3	35
36	Medical Director	Monthly	151,829	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	12,979	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	72	3,672	Ln 11, Col 3	44
45	Social Service Consultant	50	3,157	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	122	\$ 213,940		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8,290	\$ 223,817	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	8,290	\$ 223,817		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	%	Amount
Ladon Harris	Administrator	0.00 %	\$ 102,612
Elliott Glenner	Asst Administrator	0.00 %	9,615
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 112,227
B. Administrative - Other			
Description			Amount
Management Fees (eliminated in Column 7)			\$ 1,423,476
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,423,476
C. Professional Services			
Vendor/Payee	Type		Amount
			\$
See Attached Schedule C:			195,543
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 195,543
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 124,794
Unemployment Compensation Insurance			130,416
FICA Taxes			444,534
Employee Health Insurance			185,651
Employee Meals			20,336
Illinois Municipal Retirement Fund (IMRF)*			
Other Employee Benefits			3,526
Union Health and Welfare			11,640
401K Match			3,617
Uniform Allowance			40
Non-Allowable Marketing Employee Benefits:			(24,082)
See Attached Schedule D:			0
TOTAL (agree to Schedule V, line 22, col.8)			\$ 900,472
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$
Advertising: Employee Recruitment			794
Health Care Worker Background Check (Indicate # of checks performed 148)			1,480
Patient Background Checks 206			2,060
See Attached Schedule K:			137,655
Allocated from Therapy Masters, Inc.:			820
Allocated from Management Company:			1,942
Less: Public Relations Expense		(	
Non-allowable advertising		(	
Yellow page advertising		(	
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 144,751
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Entertainment Expense		(	
(agree to Sch. V, line 24, col. 8)			
TOTAL			\$

*** 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 \$19,383

(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? 10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 67,009 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. \$ 503,200

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. \$ 20,336

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

HFS 3745 (N-4-99)

IL478-2471

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0039321
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
GlenShire Real Estate & Development Limited Partnership	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
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.	Brentwood North Healthcare & Rehabilitation	Glen Lake Terrace Nursing & Rehab	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	34,326	35,426	34,327	13,643	17,403	28,487	18,488	25,663	207,763
Jonathan Glenner	7,984	8,240	7,984	3,173	4,048	6,626	4,300	5,969	48,324
Daniel Glenner	28,726	29,647	28,727	11,417	14,564	23,840	15,472	21,477	173,870
Elliot Glenner	13,567	14,002	13,568	5,392	6,878	11,259	7,307	10,143	82,116
Total compensation received from other Nursing Homes	84,603	87,315	84,606	33,625	42,893	70,212	45,567	63,252	512,073

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	6,672
Point ClickCare	Computers	67,203
IIT Sourcetech	Computers	600
EHealth Data Solutions	Computers	4,860
Net Health	Computers	10,929
Kronos	Computers	19,994
Microsoft Corporation	Computers	6,901
RSM US LLP	Accounting	33,756
Marcum	Accounting	350
Much Shelist	Legal	15,420
Marilyn P. Dunn	Legal	3,690
Polsinelli Shugart	Legal	24,066
Meyers & Flower LLC	Legal	114
Law Office of Wilson, Elser & Moskow	Legal	5,455
Vanek, Larson & Kolb LLC	Legal	1,954
2401 Incorporated	Architectural Consulting	3,120
Personnel Planners, Inc.	Unemployment Consulting	3,255
Management Network Services	Insurance Claims Management	-64
Commitment Consulting	A/R Collections	19,071
		<u>227,345</u>

Allocated from Management Co:

Point ClickCare - Computer Services	1,790
Lexis Nexis - Computer Services	3
Health Data Systems, Inc. - Computer Services	122
Microsoft Corp - Computer Services	705
Rosie Connectivity Solutions - Computer Services	51
Creative Technology Solutions - Computer Services	799
Marcum - Accounting	782
Govig - Recruiter	9,201
Perfect Staffing - Recruiter	1,610
MB Financial - Legal	3,448
Marilyn Dunn - Legal	20
Polsinelli - Legal	811
Much Shelist - Legal	448
Personnel Planners - Financial Consulting	23
Total allocated from Management Co.	<u>19,813</u>

Allocated from Therapy Masters:

Casamba - Computer Services	3,077
Health Data Systems - Computer Services	98
VIRTU SENES - Computer Services	363
RSM US LLP- Accounting Services	125
O'Hagan LLC - Legal Services	671
Theracore - Business Consulting	21,462
Personnel Planners - Financial Consulting	54
Career Tree Network - Therapist Recruitment	2,877
Total allocated from Therapy Masters:	<u>28,727</u>

GlenShire Real Estate & Development Limited Partnership:

Skidelsky & Associates - Real Estate Tax Reduction	<u>45,543</u>
Total allocated from GlenShire Real Estate & Development, Limited Partnership:	<u>45,543</u>

Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33 -45,543

Non-Allowable Expenses:

RSM US LLP - Accounting	-29,833
Meyers & Flower LLC - Legal - A/R Collections	-114
Polsinelli Shughart - Legal - Sale of facility	-24,066
Law Office Wilson, Elser Moskow - Legal - Out of Period	-3,058
Marilyn Dunn - Legal - out of period	-2,310
Vanek, Larson & Kolb LLC - Legal - A/R Collections	-1,954
Commitment Consulting - A/R Collections	-19,071
Management Network Services - Insurance Claims Management	64
	<u>-80,342</u>

Total adjustments page 21, Sch C. -31,802

Total Schedule V, line 19, column 8 195,543

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	36,760
FUTA	306
SUTA	1,870
401K Match	2,938
Insurance - Hospital	51,292
Workers Compensation Insurance	4,762
Total allocated from Management Co.	97,928
Allocated Employee Benefits to Line #'s 7 & 27	(97,928)
Allocated from Therapy Masters, Inc.	
FICA taxes	44,487
FUTA	462
SUTA	764
401K Match	4,122
Insurance - Hospital	11,810
Workers Compensation Insurance	2,842
Total allocated from Therapy Masters, Inc.	64,487
Allocated Employee Benefits to Line #'s 15 & 27	(64,487)
Total	0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Expenses	52
Insurance Payable	830,348
Due to Health & Home Mgt	259,879
Accrued Wage Assignment	-1,577
Due-Patient Trust Fund	-8,960
Accrued Profit Sharing	165
Accrued Provider Participation Fee - Tax	102,285
Accrued 401K	425
Accrued Union Dues	3,619
Refunds Exchange	-37,818
Accrued Management Fees	1,783,828
Due to Third Party	0
Advance from HFS	0
Professional Liability Claims	5,919,000
Total, Page 17, Line36	8,851,246

SCHEDULE F

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

Description	Amount	Reference
Patient Clothing	(1,004)	43
Non-allowable owner interest expense	(322,455)	32
Non-allowable IL Council on Long Term Care fee	(9,547)	20
Non-allowable professional fees	(80,342)	19
Non-allowable office expense	(2,187)	43
Non-allowable marketing salaries	(154,520)	21
Non-allowable marketing employee benefits	(24,082)	22
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(33,132)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(148,534)	10
Adjust Mgt. Co. Food to cost	(33,369)	2
Non-allowable auto expense - marketing	(4,613)	25
Total	<u>(813,785)</u>	

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

SCHEDULE G

	Accrued 1/01/16	Payments	Expense	Accrued 12/31/16
Balance @ 1/01/2016 - G/L# 210:	(940,000.00)		(940,000.00)	
2015 Real Estate Taxes Paid		901,957.51	901,957.51	
Cash receipt on 3/7/16 for the reduction of 2011, 2012 and 2013 taxes		(135,427.71)	(135,427.71)	
Estimated 2016 real estate taxes:				
2015 taxes	901,957.51			
Estimated increase	6.00%			
Estimated 2016 taxes	956,074.96			
USE	957,000.00		957,000.00	(957,000.00)
Totals	(940,000.00)	766,529.80	783,529.80	(957,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	(35,595.24)	-5.06%
2003	686,735.80	18,993.01	2.84%
2004	728,336.76	41,600.96	6.06%
2005	812,535.50	84,198.74	11.56%
2006	815,030.99	2,495.49	0.31%
2007	853,829.05	38,798.06	4.76%
2008	922,622.22	68,793.17	8.06%
2009	681,822.88	(240,799.34)	-26.10%
2010	701,966.03	20,143.15	2.95%
2011	734,593.69	32,627.66	4.65%
2012	796,990.26	62,396.57	8.49%
2013	839,632.57	42,642.31	5.35%
2014	886,597.23	46,964.66	5.59%
2015	901,957.51	15,360.28	1.73%

Provider Name: GlenShire Nursing and Rehabilitation Centre LTD.
 Provider I.D. #: 0039321
 Year Ended: December 31, 2016

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nursing Staff	5/17/2016	Skokie, IL	Compliance Reviews or Audits Part 1	300
Ladon Harris	8/31/16	Skokie, IL	SNF Quality Reporting Program - The Practtcial Approach	125
Cynthia Jean-Simon	9/15/2016	Skokie, IL	October 1 Changes to Section S	80
Nursing Staff	12/31/2016	Richton Park, IL	RosieConnect 2.0 Training	750
			Allocated From Management Company	1,325
			Allocated From Therapy Masters	1,226
			Total	3,806

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Tolls, Parking, Mileage	U Haul Rental	Total
Direct Expense	10,490	1,418	144	12,052
Non-allowable auto expense - marketing				-4,613
Allocated from Therapy Masters, Inc.				1,076
Allocated from Management Company				8,726
TOTAL	10,490	1,418	144	17,241

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	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENESHIRE						
						HOME PERCENTAGE 84-9438%	103.62/460.292 0.233819999	111.37/460.292 0.24106462	101.89/460.292 0.22117348	41.20/460.292 0.0895165	102.75/460.292 0.22324382						
1998 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-	17,496	43,614				
1998 BUILDING RENOVATION																	
GENERAL CONTRACTOR	957,570		957,570		957,570												
ELECTRICAL CONTRACTOR	275,578		275,578		275,578												
HVAC CONTRACTOR	182,130		182,130		182,130												
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	36,000		36,000		36,000												
SPRINKLER SYSTEM	10,720		10,720		10,720												
HVAC SYSTEMS	24,749	-24,749	0		0												
WALL CONSTRUCTION	10,226	-10,226	0		0												
ELECTRICAL	10,634	-10,634	0		0												
MISC. IMPROVEMENTS	26,075	-26,075	0		0												
ASPHALT DRIVEWAY	5,900	-5,900	0		0												
					2,064,392	1,753,573	392,597	404,294	-	388,189	-	157,036	391,458				
1999 ACCORD ELECTRIC																	
HMS + ASSOCIATES-INTERIOR	17,529		17,529		17,529												
SAM MORRINO-LANDSCAPING	31,505		31,505		31,505												
ARCHITECTURAL DYNAMICS-ARCHITECT FEES	1,050		1,050		1,050												
MISC.	1,468		1,468		1,468												
	11,078		11,078		11,078												
					2,127,420	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409				
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000													
2001 NO ADDITIONS					2,132,420	1,813,359	405,534	438,276	-	400,981	-	162,211	404,358				
2002 NO ADDITIONS																	
					2,132,420	1,813,359	405,534	438,276	-	400,981	-	162,211	404,358				
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825													
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893				
2004 NO ADDITIONS																	
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893				
2005 NO ADDITIONS																	
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893				
2006 NO ADDITIONS																	
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893				
																</	

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	28,930
Sam's Club Annual Membership Fee	324
Collaborative Healthcare Urgency Group Fee	300
Employment Fees	112,562
American Backflow Prevention Inspection Fee	100
Cook County Department of Environmental Control Inspection Fees	458
Secretary of State Annual Report Fees	276
CLIA Laboratory Program Certificate of Waiver User Fee	150
Village of Richton Park Elevator Inspection, Health Inspection Fee	300
Joint Commission Fees	3,200
State Fire Marshall Inspection Fees	530
Employee Reimbursement of License Fees	72
Non-allowable Illinois Council on Long Term Care PAC Fees	(9,547)
	137,655
Total	

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				87,339															
FARGO BUILDING				99,886	22,363	24,168	22,112	8,945	22,298										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710															
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609										
FARGO BUILDING																			
2000 AQUATIC WORKS - BUILT IN FISH 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:																			
					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

Page 14, XII. Rental Costs
16. Rental Amount for movable equipment:

	Ice-Machine	Copy Machine	Postage	Telephone System	Dish Machine	Total
Direct Expense						
	1,860	9,120	555	11,986	4,234	27,755
Allocated from Therapy Masters, Inc.						0
Allocated from Management Company						3,893
TOTAL	1,860	9,120	555	11,986	4,234	31,648