



Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	312	Skilled (SNF)	312	113,880	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	113,880	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	31,431	928	13,645	46,004	8
9	SNF/PED					9
10	ICF	47,147	1,393	0	48,540	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	78,578	2,321	13,645	94,544	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.02%

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

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

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

YES  NO

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

YES  NO

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

Date started 06/01/84

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

YES  Date 2/14/94 NO

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

YES  NO  If YES, enter number of beds certified 312 and days of care provided 10,081

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: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name &amp; ID Number

Glencrest Hlthcr &amp; Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

**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
	<b>A. General Services</b>										
1	Dietary	503,918	92,281	42,442	638,641		638,641		638,641		1
2	Food Purchase		935,821		935,821	(41,027)	894,794	(157,344)	737,450		2
3	Housekeeping	313,332	110,355		423,687		423,687		423,687		3
4	Laundry	159,362	37,066		196,428		196,428		196,428		4
5	Heat and Other Utilities			292,051	292,051		292,051	6,619	298,670		5
6	Maintenance	142,274	94,285	233,803	470,362		470,362	9,575	479,937		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							625	625		7
8	<b>TOTAL General Services</b>	1,118,886	1,269,808	568,296	2,956,990	(41,027)	2,915,963	(140,525)	2,775,438		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			302,175	302,175		302,175		302,175		9
10	Nursing and Medical Records	4,613,507	1,788,312	540,498	6,942,317		6,942,317	(903,229)	6,039,088		10
10a	Therapy	813,566	4,164	1,866,046	2,683,776		2,683,776	(394,209)	2,289,567		10a
11	Activities	96,991	4,285	2,400	103,676		103,676		103,676		11
12	Social Services	228,383		3,688	232,071		232,071		232,071		12
13	CNA Training										13
14	Program Transportation			13,773	13,773		13,773		13,773		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							126,904	126,904		15
16	<b>TOTAL Health Care and Programs</b>	5,752,447	1,796,761	2,728,580	10,277,788		10,277,788	(1,170,534)	9,107,254		16
	<b>C. General Administration</b>										
17	Administrative	115,352		1,509,669	1,625,021		1,625,021	(1,470,095)	154,926		17
18	Directors Fees										18
19	Professional Services			171,433	171,433	(220)	171,213	31,183	202,396		19
20	Dues, Fees, Subscriptions & Promotions			136,640	136,640	3,890	140,530	(11,300)	129,230		20
21	Clerical & General Office Expenses	402,652	71,521	96,065	570,238	(3,890)	566,348	599,686	1,166,034		21
22	Employee Benefits & Payroll Taxes			1,213,494	1,213,494	41,027	1,254,521	(16,310)	1,238,211		22
23	Inservice Training & Education			2,191	2,191		2,191	3,838	6,029		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			54,817	54,817	(5,447)	49,370	(5,278)	44,092		25
26	Insurance-Prop.Liab.Malpractice			706,137	706,137		706,137	8,541	714,678		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							104,194	104,194		27
28	<b>TOTAL General Administration</b>	518,004	71,521	3,890,446	4,479,971	35,360	4,515,331	(755,541)	3,759,790		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	7,389,337	3,138,090	7,187,322	17,714,749	(5,667)	17,709,082	(2,066,600)	15,642,482		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.

Facility Name &amp; ID Number

Glencrest Hlthcr &amp; Rehab Ctr

#0028753

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			270,698	270,698		270,698	196,778	467,476			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,483	4,483		4,483	448,168	452,651			32
33	Real Estate Taxes					220	220	399,688	399,908			33
34	Rent-Facility & Grounds			2,211,915	2,211,915		2,211,915	(2,208,915)	3,000			34
35	Rent-Equipment & Vehicles			123,037	123,037	5,447	128,484	9,541	138,025			35
36	Other (specify):* <b>Mortgage Insurance</b>							90,926	90,926			36
37	<b>TOTAL Ownership</b>			2,610,133	2,610,133	5,667	2,615,800	(1,063,814)	1,551,986			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		762,823	248,710	1,011,533		1,011,533	(100)	1,011,433			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			683,517	683,517		683,517		683,517			42
43	Other (specify):* <b>Non-Allowable</b>			908,568	908,568		908,568	(908,568)				43
44	<b>TOTAL Special Cost Centers</b>		762,823	1,840,795	2,603,618		2,603,618	(908,668)	1,694,950			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	7,389,337	3,900,913	11,638,250	22,928,500		22,928,500	(4,039,082)	18,889,418			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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(12,146)	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	(6,456)	30		9
10	Interest and Other Investment Income	(18,122)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,207)	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	(344)	43		18
19	Entertainment				19
20	Contributions	(4,809)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(881,796)	43		24
25	Fund Raising, Advertising and Promotional	(15,531)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,294,666)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (2,237,077)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,802,005)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (1,802,005)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (4,039,082)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

## Glencrest Hlthcr &amp; Rehab Ctr

ID# 0028753

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. Medical supplies "A" to cost	\$ (182,881)	10	1
2	Adjust Mgt Co. Medical supplies "other" to cost	(720,348)	10	2
3	Adjust Mgt Co. food to cost	(157,344)	2	3
4	Non-allowable professional fees	(80,350)	19	4
5	Patient clothing	(4,881)	43	5
6	Non-allowable auto expense - marketing	(15,452)	25	6
7	Non-allowable Illinois Council on Long Term Care Fees	(18,639)	20	7
8	Non-allowable related party interest expense	(4,483)	32	8
9	Non-allowable office expense	(703)	43	9
10	Adjust pharmacy expense to cost	(100)	39	10
11	Non-allowable insurance reimbursement	(498)	22	11
12	Non-allowable marketing salaries	(93,175)	21	12
13	Non-allowable marketing employee benefits	(15,812)	22	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	<b>Total</b>	(1,294,666)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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	(157,344)	0	0	0	0	0	0	0	0	0	0	(157,344)	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	6,619	0	0	0	0	0	0	0	0	6,619	5
6	Maintenance	0	0	9,568	0	7	0	0	0	0	0	0	9,575	6
7	Other (specify):*	0	0	625	0	0	0	0	0	0	0	0	625	7
8	<b>TOTAL General Services</b>	<b>(157,344)</b>	<b>0</b>	<b>16,812</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(140,525)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(903,229)	0	0	0	0	0	0	0	0	0	0	(903,229)	10
10a	Therapy	0	0	0	0	(394,209)	0	0	0	0	0	0	(394,209)	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	126,904	0	0	0	0	0	0	126,904	15
16	<b>TOTAL Health Care and Programs</b>	<b>(903,229)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(267,305)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,170,534)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,470,095)	0	0	0	0	0	0	0	0	(1,470,095)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(80,350)	0	51,003	499	60,031	0	0	0	0	0	0	31,183	19
20	Fees, Subscriptions & Promotions	(18,639)	0	168	0	7,171	0	0	0	0	0	0	(11,300)	20
21	Clerical & General Office Expenses	(105,321)	0	695,902	0	9,105	0	0	0	0	0	0	599,686	21
22	Employee Benefits & Payroll Taxes	(16,310)	0	0	0	0	0	0	0	0	0	0	(16,310)	22
23	Inservice Training & Education	0	0	876	0	2,962	0	0	0	0	0	0	3,838	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(15,452)	0	8,479	0	1,695	0	0	0	0	0	0	(5,278)	25
26	Insurance-Prop.Liab.Malpractice	0	0	6,971	0	1,570	0	0	0	0	0	0	8,541	26
27	Other (specify):*	0	0	103,518	0	676	0	0	0	0	0	0	104,194	27
28	<b>TOTAL General Administration</b>	<b>(236,072)</b>	<b>0</b>	<b>(603,178)</b>	<b>499</b>	<b>83,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(755,541)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(1,296,645)</b>	<b>0</b>	<b>(586,366)</b>	<b>499</b>	<b>(184,088)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,066,600)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(6,456)	0	14,870	188,164	200	0	0	0	0	0	0	196,778	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(22,605)	0	0	470,773	0	0	0	0	0	0	0	448,168	32
33	Real Estate Taxes	0	0	12,853	386,835	0	0	0	0	0	0	0	399,688	33
34	Rent-Facility & Grounds	0	0	0	(2,208,915)	0	0	0	0	0	0	0	(2,208,915)	34
35	Rent-Equipment & Vehicles	0	0	9,541	0	0	0	0	0	0	0	0	9,541	35
36	Other (specify):*	0	0	0	90,926	0	0	0	0	0	0	0	90,926	36
37	<b>TOTAL Ownership</b>	<b>(29,061)</b>	<b>0</b>	<b>37,264</b>	<b>(1,072,217)</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,063,814)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(100)	0	0	0	0	0	0	0	0	0	0	(100)	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):*	(911,271)	0	0	2,703	0	0	0	0	0	0	0	(908,568)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(911,371)</b>	<b>0</b>	<b>0</b>	<b>2,703</b>	<b>0</b>	<b>(908,668)</b>	<b>44</b>						
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(2,237,077)	0	(549,102)	(1,069,015)	(183,888)	0	0	0	0	0	0	(4,039,082)	45

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00%	See Page 6 - Supplemental		See Attached Schedule A		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
	V		\$					
2	V	Total From Page 6A	1,509,669	Glen Health and Home Management, Inc.	A	960,567	(549,102)	2
3	V							3
4	V	Total From Page 6B	2,208,915	GlenCrest Real Estate & Development, L.L.C.	B	1,139,900	(1,069,015)	4
5	V							5
6	V	Total From Page 6C	1,866,046	Therapy Masters, Inc.	C	1,682,158	(183,888)	6
7	V							7
8	V							8
9	V							9
10	V			A: Sidney Glenner - 100.00% through attribution				10
11	V			B: Sidney Glenner - 100.00% (constructively)				11
12	V			C: Sidney Glenner - 100.00%				12
13	V							13
14	Total		\$ 5,584,630			\$ 3,782,625	\$ * (1,802,005)	14

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

Facility Name & ID Number

Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00%	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00%	Glen Elston Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00%	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00%	GlenShire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00%	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00%	Centre, Ltd.					15
16								16
17	Sidney Glenner	99.00%	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	1.00%	Centre, Inc.					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

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	\$ 1,509,669	Glen Health and Home Management, Inc.	A	\$	\$ (1,509,669)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	6,619	6,619
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,454	5,454
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	51,003	51,003
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	168	168
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	43,431	43,431
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	104,143	104,143
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	876	876
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	8,479	8,479
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	6,971	6,971
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	14,870	14,870
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	12,853	12,853
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,541	9,541
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,114	4,114
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	39,574	39,574
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	652,471	652,471
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(104,143)	(104,143)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	625	625
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,915	5,915
34	V	27 Employee Benefits - Admin.		Glen Health and Home Management, Inc.	A	97,603	97,603
35	V						
36	V						
37	V			A - OWNERSHIP:			
38	V			Sidney Glenner - 100.00% through attribution			
39	Total		\$ 1,509,669			\$ 960,567	\$ * (549,102)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	36 Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	B	\$ 90,926	\$ 90,926
16	V	19 Professional Fees		GlenCrest Real Estate & Development, L.L.C.	B	499	499
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	B	188,164	188,164
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	B	(955)	(955)
19	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	B	471,728	471,728
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	B	386,835	386,835
21	V	34 Rental	2,208,915	GlenCrest Real Estate & Development, L.L.C.	B		(2,208,915)
22	V	43 State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	B	2,000	2,000
23	V	43 Office Expense		GlenCrest Real Estate & Development, L.L.C.	B	703	703
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V			B - OWNERSHIP:			
34	V			Sidney Glenner - 100.00% (constructively)			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,208,915			\$ 1,139,900	\$ * (1,069,015)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 1,866,046	Therapy Masters, Inc.	C	\$ 1,471,837	\$ (394,209)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	60,031	60,031
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	174	174
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	7	7
19	V	21 Clerical		Therapy Masters, Inc.	C	969	969
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	127,580	127,580
21	V	23 Training and Education		Therapy Masters, Inc.	C	2,962	2,962
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,695	1,695
23	V	20 Employment Fees		Therapy Masters, Inc.	C	6,997	6,997
24	V	21 Clerical Salaries		Therapy Masters, Inc.	C	8,136	8,136
25	V	22 Employment Benefits and Payroll		Therapy Masters, Inc.	C	(127,580)	(127,580)
26	V	15 Employment Benefits - Therapy		Therapy Masters, Inc.	C	126,904	126,904
27	V	27 Employment Benefits - Clerical		Therapy Masters, Inc.	C	676	676
28	V	30 Depreciation		Therapy Masters, Inc.	C	200	200
29	V	26 Insurance - Liability		Therapy Masters, Inc.	C	1,570	1,570
30	V						
31	V						
32	V						
33	V			C: OWNERSHIP:			
34	V			Sidney Glenner - 100.00%			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,866,046			\$ 1,682,158	\$ * (183,888)

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr # 0028753 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

## 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	President	Administrative	100.00 %	181,406	11	18.16 %	Salary	\$ 39,574	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	44,186	7	18.16 %	Salary	9,639	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,739	1	2.00 %	Salary	5,397	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	57,125	7	18.16 %	Salary	12,462	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	181,406	11	18.16 %	Salary	39,574	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 106,646		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2014

Ending: 2/31/2014

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

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

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

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	527,928	7	\$ 36,959	\$ 94,544	\$ 6,619	1
2	6	Repairs and Maintenance	Resident Days	527,928	7	30,456	94,544	5,454	2
3	19	Professional Fees	Resident Days	527,928	7	284,797	94,544	51,003	3
4	20	Licenses, Permits and Inspection	Resident Days	527,928	7	936	94,544	168	4
5	21	Clerical	Resident Days	527,928	7	242,517	94,544	43,431	5
6	22	Employee Benefits and Payroll	Resident Days	527,928	7	581,530	94,544	104,143	6
7	23	Training and Education	Resident Days	527,928	7	4,894	94,544	876	7
8	25	Auto Expenses	Resident Days	527,928	7	47,346	94,544	8,479	8
9	26	Insurance	Resident Days	527,928	7	38,927	94,544	6,971	9
10	30	Depreciation	Resident Days	527,928	7	83,031	94,544	14,870	10
11	33	Real Estate Taxes	Resident Days	527,928	7	71,773	94,544	12,853	11
12	35	Equipment and Vehicle Rental	Resident Days	527,928	7	53,275	94,544	9,541	12
13	6	Janitorial Salaries	Resident Days	527,928	7	22,970	22,970	4,114	13
14	17	Officer's Salaries	Resident Days	527,928	7	220,980	220,980	39,574	14
15	21	Administrative Salaries	Resident Days	527,928	7	3,643,358	3,643,358	652,471	15
16	22	Employee Benefits	Payroll					(104,143)	16
17	7	Employee Benefits - Janitorial	Payroll					625	17
18	27	Employee Benefits - Officer's	Payroll					5,915	18
19	27	Employee Benefits - Admin	Payroll					97,603	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,363,749	\$ 3,887,308	\$ 960,567	25

Facility Name &amp; ID Number

Glencrest Hlthcr &amp; Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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	Name of Lender	2		3	4	5	6		8	9	10	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO										Original	Balance		
<b>A. Directly Facility Related</b>																
<b>Long-Term</b>																
1	Oppenheimer MHHF, Inc.		X	Mortgage	\$76,778.22	5/01/2013	\$ 18,605,410	\$ 17,936,783	2/01/2042	0.0260	\$ 471,728	1				
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs								2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6	Glenner 1995 Family Trust	X		Purchase ventilator equipment	\$6,154.14	7/01/2010	318,326	36,317	6/01/2015	0.0600	4,483	6				
7												7				
8												8				
9	<b>TOTAL Facility Related</b>				\$82,932.36		\$ 18,923,736	\$ 17,973,100			\$ 471,728	9				
<b>B. Non-Facility Related*</b>																
10											Interest Income offset:	(19,077)	10			
11													11			
12													12			
13													13			
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (19,077)	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 18,923,736	\$ 17,973,100			\$ 452,651	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 90,926 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**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.		\$	<b>393,000</b>		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.)		\$	<b>383,835</b>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(9,165)</b>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>396,000</b>		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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>220</b>		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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>387,055</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	<b>348,827</b>	8		
	2010	<b>364,013</b>	9		
	2011	<b>367,241</b>	10		
	2012	<b>378,710</b>	11		
	2013	<b>383,835</b>	12		
<b>See Attached Schedule G For Calculation of 2014 Real Estate Tax Accrual.</b>					
				<b>FOR BHF USE ONLY</b>	
				13	13
				14	14
				15	15
				16	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.**

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glencrest Hlthcr & Rehab Ctr COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0028753  
 CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer  
 TELEPHONE ( 312 ) 634-4580 FAX #: ( 312 ) 634-5518

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-36-202-030-0000</u>	<u>2451 West Touhy, Chicago IL</u>	\$ <u>383,835.01</u>	\$ <u>383,835.01</u>
2. <u>Allocated from Management Company:</u>		\$ <u>73,329.07</u>	\$ <u>12,853.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>457,164.08</u></u>	\$ <u><u>396,688.01</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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: 50,400 B. General Construction Type: Exterior Brick Frame Multi-story 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).

2427 Touhy Avenue L.L.C. - 6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to the public  
The apartment building is operated completely independent from the nursing home

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>51,193</u>	<u>1994</u>	<u>\$ 524,482</u>	1
2	<u>Allocated from Management Company:</u>			<u>15,213</u>	2
3	<b>TOTALS</b>	<b>51,193</b>		<b>\$ 539,695</b>	3

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	312	1994	1973	\$ 4,175,048	\$	40	\$ 104,376	\$ 104,376	\$ 2,188,074	4
5										5
6	Mgt Comp		1996	303,882			8,555	8,555		6
7	Allocation									7
8	Schedule J									8
<b>Improvement Type**</b>										
9	Various Improvements		1984	14,558		10			14,558	9
10	Various Improvements		1985	49,988		10			49,988	10
11	Various Improvements		1986	53,010		10			53,010	11
12	Various Improvements		1987	18,999		10			18,999	12
13	Various Improvements		1988	10,172		10			10,172	13
14	Various Improvements		1989	43,502		10			43,502	14
15	Various Improvements		1990	28,496		10			28,496	15
16	Various Improvements		1991	26,763		10			26,763	16
17	Various Improvements		1992	51,415		10			51,415	17
18	Various Improvements		1993	32,359		10			32,359	18
19	Various Improvements		1994	36,809		10			36,809	19
20	Various Improvements		1995	49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring		1995	8,985		10			8,985	21
22	Call lights in dialysis room		1996	1,191		10			1,191	22
23	Second floor custom nurses station, hand rails		1996	24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room		1996	11,685		10			11,685	24
25	Hand rails and wall bumper guards		1996	19,408		10			19,408	25
26	Custom wall mounted bookcases		1996	5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit		1996	20,882		10			20,882	27
28	Install electrical lines into activity room		1996	1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets		1996	3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs		1996	1,900		10			1,900	30
31	Swag valence in dining rooms		1996	2,342		10			2,342	31
32	Door locks and fire doors		1996	5,241		10			5,241	32
33	Electrical outlets and circuits		1997	4,950		10			4,950	33
34	Elevator frames, doors & other parts		1997	10,626		10			10,626	34
35	Cabinets and sinks		1997	26,743		10			26,743	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 Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014 Ending:12/31/2014**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	Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38	Furnace repairs	1997	2,321		10			2,321	38
39	Chain link fencing	1998	3,000		10			3,000	39
40	HVAC system modifications	1998	2,131		10			2,131	40
41	Fire alarm system improvements	1998	4,148		10			4,148	41
42	Exhaust system	1998	4,980		10			4,980	42
43	HVAC system modifications	1998	2,008		10			2,008	43
44	18 access doors	1998	2,824		10			2,824	44
45	HVAC system modifications	1998	6,866		10			6,866	45
46	Fire alarm smoke detectors	1998	12,024		10			12,024	46
47	4 smoke/fire dampers	1998	1,235		10			1,235	47
48	Roof repairs	1998	5,000		10			5,000	48
49	Wallpaper	1999	6,529		10			6,529	49
50	Install handrails and bumpers	1999	11,501		10			11,501	50
51	4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52	4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53	Carpeting	1999	45,885		10			45,885	53
54	Cove base installation	1999	15,738		10			15,738	54
55	Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56	Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58	Diesel generator	1999	54,879		10			54,879	58
59	Emergency generator	1999	111,000		10			111,000	59
60	Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61	Wallpaper	1999	5,859		10			5,859	61
62	Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63	Install handrails and bumpers	1999	4,600		10			4,600	63
64	Laundry room exhaust	1999	1,922		10			1,922	64
65	Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66	Radiator valve repairs	1999	2,359		10			2,359	66
67	Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68	Cove base/amtico installation	1999	3,146		10			3,146	68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 5,406,001	\$		\$ 112,931	\$ 112,931	\$ 3,115,145	70

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

Facility Name &amp; ID Number    Glencrest Hlthcr &amp; Rehab Ctr

#    0028753

Report Period Beginning:

01/01/2014    Ending:

12/31/2014

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,406,001	\$		\$ 112,931	\$ 112,931	\$ 3,115,145	1
2	Resident room signs & common area signs	1999	2,731		10			2,731	2
3	Install resident windows on 4th floor	1999	13,284		10			13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592		10			4,592	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731		10			5,731	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575		10			4,575	6
7	Furnish and install hand sink	2000	2,501		10			2,501	7
8	Install locks on 4th floor	2000	4,116		10			4,116	8
9	Universal shower panel - wall-mounted shower system	1999	1,963		10			1,963	9
10	Install & program 3 telephones	2000	1,537		10			1,537	10
11	Furnish 2 stainless steel sinks	2000	4,268		10			4,268	11
12	Install 2 stainless steel sinks	2000	2,550		10			2,550	12
13	Automatic door operating equipment	2000	16,743		10			16,743	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798		10			2,798	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390		10			11,390	15
16	Replace ejector pump	2001	8,144		10			8,144	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390		10			11,390	17
18	Insurance claim refund	2002	(4,800)		10			(4,800)	18
19	Insurance claim refund	2002	(7,455)		10			(7,455)	19
20	Burst free coil	2002	4,075		10			4,075	20
21	Cove base installation	2002	3,500		10			3,500	21
22	Installation of spiral duct for laundry	2002	3,600		10			3,600	22
23	Booster pump, break tank, valves	2002	4,857		10			4,857	23
24	Dialysis plumbing	2002	12,825		10			12,825	24
25	Fire alarm detectors	2002	5,754		10			5,754	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159		10			111,159	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800		10			2,800	27
28	Installation and wiring of new camera	2003	2,968		10			2,968	28
29	External door alarm setup	2002	1,400		10			1,400	29
30	Installation of door safety edge	2003	1,850		10			1,850	30
31	Maple door and brass hardware sealing and installation	2003	1,404		10			1,404	31
32	Installation of receptacles to circuit breaker panels	2003	9,863		10			9,863	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,658,114	\$		\$ 112,931	\$ 112,931	\$ 3,367,258	34

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,658,114	\$		\$ 112,931	\$ 112,931	\$ 3,367,258	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500		10			10,500	2
3	5 ton furnace	2004	3,600	180	10	180		3,600	3
4	Removal and installation of cove base and carpeting	2004	48,384	2,423	10	2,423		48,384	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	352	10	352		7,087	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592	231	10	231		4,592	6
7	Concrete project for rear entrance exit stairs	2004	2,740	137	10	137		2,740	7
8	Cut out and replace leaking hot water pipes	2004	2,045	98	10	98		2,045	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		263,834	11
12	Install smoke detectors and tie in to existing system	2005	3,750	375	10	375		3,563	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887	389	10	389		3,695	13
14	Chiller tower piping project	2005	2,204	220	10	220		2,090	14
15	Compressor system leak	2005	1,538	154	10	154		1,463	15
16	Furnish and install microprocessor controller on elevator	2005	21,100	2,110	10	2,110		20,045	16
17	Installation of smoke detectors on all floors	2005	2,080	208	10	208		1,976	17
18	Fire protection automatic sprinkler repairs	2005	8,833	883	10	883		8,389	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150	415	10	415		3,943	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358	936	10	936		8,892	20
21	Provided fire alarm equipment and testing	2005	6,108	611	10	611		5,804	21
22	Repair of air conditioning equipment	2005	2,590	259	10	259		2,461	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924	792	10	792		7,524	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606	161	10	161		1,529	25
26	Furnish and install wiring for elevator recall system	2005	1,405	141	10	141		1,339	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900	2,650	10	1,590	(1,060)	16,165	27
28	Installation of new electrical receptacles	2006	4,007	401	10	401		3,408	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	720	10	720		6,120	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	351	10	351		2,983	30
31	Furnish and install seventy sash screens	2006	5,372	537	10	537		4,565	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	451	10	451		3,834	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,607,914	\$ 41,312		\$ 153,183	\$ 111,871	\$ 3,819,828	34

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014 Ending: 12/31/2014**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 6,607,914	\$ 41,312		\$ 153,183	\$ 111,871	\$ 3,819,828	1
2	Transfer of cable system	2006	6,350	635	10	635		5,398	2
3	Sprinkler system valve replacement	2006	2,558	256	10	256		2,176	3
4	Installation of electrical receptacles for new televisions	2006	12,225	1,223	10	1,223		10,395	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	650	10	650		5,525	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	467	10	467		3,970	6
7	New telephone system	2006	29,750	6,475	10	2,975	(3,500)	34,038	7
8	Installation of air-conditioner unit	2006	2,860	286	10	286		2,431	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		6,398	9
10	Power rod project	2007	5,800	580	10	580		4,350	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		5,280	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		1,950	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		2,888	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		10,049	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		3,790	15
16	Install new circulating pump	2008	3,205	320	10	320		2,080	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		2,210	17
18	Cultured marble shower base	2008	3,347	335	10	335		2,177	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		12,863	19
20	Wallcovering	2008	8,377	838	10	838		5,447	20
21	Lever handle passage door locks	2009	4,316	432	10	432		2,376	21
22	Furnish stainless steel grab bars	2009	5,539	554	10	554		3,047	22
23	Landscaping	2009	5,750	575	10	575		3,163	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	29,878	10	26,591	(3,287)	146,254	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	2,737	10	2,737		15,053	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	1,560	10	1,560		8,580	28
29	Branch lines for HVAC ventilation system	2009	3,200	320	10	320		1,760	29
30	Branch lines for HVAC ventilation system	2009	(200)	(20)	10	(20)		(110)	30
31	Remove and replace concrete patio	2009	14,750	1,475	10	1,475		8,113	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	411	10	411		2,260	32
33	Remove external pipe and reroute electrical wires	2009	7,792	779	10	779		4,285	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,112,122	\$ 98,522		\$ 203,606	\$ 105,084	\$ 4,138,024	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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 7,112,122	\$ 98,522		\$ 203,606	\$ 105,084	\$ 4,138,024	1
2	Roofing project	2009	2,850	285	10	285		1,568	2
3	Furnish and install wiring for elevator	2009	3,800	380	10	380		2,090	3
4	Hardware on doors, drywall, wallcovering, cove base, ceiling, tile	2009	139,783	13,978	10	13,978		76,879	4
5	Wallcovering credit	2009	(10,200)	(1,020)	10	(1,020)		(5,610)	5
6	Installation of replacement motor on boiler burner	2010	2,957	296	10	296		1,332	6
7	Credit for Econocare invoice # 37059	2010	(14,000)	(1,400)	10	(1,400)		(6,300)	7
8	Furnish and install new hydraulic cylinder and elevator casing	2010	35,711	3,571	10	3,571		16,070	8
9	Installation of new chemical automatic fire suppression system	2010	3,120	312	10	312		1,404	9
10	Redrill hydraulic cylinder hole for elevator project	2010	16,000	1,600	10	1,600		7,200	10
11	Furnish category 6 cable (550mhz)	2010	4,564	456	10	456		2,052	11
12	Furnish and install new shaft and bearings in air-conditioning unit	2010	4,140	414	10	414		1,863	12
13	Remove and install cove base, vinyl tile and ceramic floor tile	2010	271,697	27,170	10	27,170		122,265	13
14	Remove and install cove base, vinyl tile and ceramic floor tile	2010	50,221	5,022	10	5,022		22,599	14
15	Replace two firing burner programmers on boiler	2011	6,154	615	10	615		2,153	15
16	Replace bronzed pump for water heaters	2011	4,364	436	10	436		1,526	16
17	Furnish and install new motor for tower pump	2011	4,424	442	10	442		1,547	17
18	Furnish and install new Mitsubishi air-conditioner	2011	4,000	400	10	400		1,400	18
19	Replace telephone wire, install new relay and switch, power supply	2011	2,902	290	10	290		1,015	19
20	Install new boiler bottom	2011	17,027	1,703	10	1,703		5,960	20
21	Replace tower fan motor and v-belts	2011	3,290	329	10	329		1,152	21
22	Furnish new Hatco booster heater	2011	3,442	344	10	344		1,204	22
23	Replace fire control panel and installation of fire alarm devices	2012	16,753	1,675	10	1,675		4,188	23
24	Remodel four shower rooms: walls, floors, showers, paint	2012	133,730	12,502	10	13,373	871	33,433	24
25	Replacement motor and starter on cooling tower	2012	5,014	501	10	501		1,253	25
26	Fourth floor corridor and dining room flooring	2012	49,706	4,971	10	4,971		12,427	26
27	Installation of fire alarm devices	2012	17,517	1,752	10	1,752		4,380	27
28	Install metal ballasts and reinstall letter	2012	3,159	316	10	316		790	28
29	Remodel 1 shower room: demo walls, plumbing, tile, paint	2012	17,540	1,640	10	1,754	114	4,385	29
30	Elevator wraps including two molds	2012	3,933	393	10	393		983	30
31	Furnish and install 4 main isolation valves for water supply pumps	2012	11,158	1,116	10	1,116		2,790	31
32	Furnish and install new motor and starter for chiller	2012	9,902	990	10	990		2,475	32
33	Cove base installation	2012	6,020	602	10	602		1,505	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,942,800	\$ 180,603		\$ 286,672	\$ 106,069	\$ 4,466,002	34

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

Facility Name &amp; ID Number    Glencrest Hlthcr &amp; Rehab Ctr

#    0028753

Report Period Beginning:

01/01/2014    Ending:    12/31/2014

**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 7,942,800	\$ 180,603		\$ 286,672	\$ 106,069	\$ 4,466,002	1
2	Furnish and install steel door with hardware	2012	2,750	275	10	275		688	2
3	Installation of new switches, hoses and wiring of generator	2012	5,165	517	10	517		1,292	3
4	Custom cabinetry per drawings in Physical Therapy room	2013	8,450	818	10	845	27	1,268	4
5	Extensive rewiring project on the first floor	2013	17,500	1,694	10	1,750	56	2,625	5
6	Furnish and repair call light systems on first and second floors	2013	4,075	395	10	408	13	612	6
7	Install drywall and furnish and install vinyl flooring, ceiling grid, base, wall cabinet, counter top, paint walls in utility room	2013	3,400	330	10	340	10	510	7
8	Furnish and install vinyl flooring, drywall, plaster, prime and pain walls, new ceiling grid, furnish and install doors in utility room, storage room and the basement	2013	14,700	1,432	10	1,470	38	2,205	9
10									10
11									11
12	Remove wall and floor tile, furnish and install vinyl flooring, light fixture, install drywall and paint walls, cove base in storage room	2013	3,850	374	10	385	11	578	12
13									13
14	Furnish and install 66 new exterior windows	2013	13,600	1,325	10	1,360	35	2,040	14
15	Electric project- change fuse boxes to circuit breaker boxes	2013	3,450	337	10	345	8	518	15
16	Remove and replace exterior roof, install new gutters	2013	18,200	1,779	10	1,820	41	2,730	16
17	Demolition of garage roof, install new gutters and down spouts	2013	10,300	1,010	10	1,030	20	1,545	17
18	Furnish wallpaper for wallcovering project in bathrooms	2013	6,163	616	10	616		924	18
19	Sealcoating and striping of the parking lot	2013	4,597	460	10	460		690	19
20	Furnish and install gypsum board, wall tile, install wallpaper, paint, install sinks and toilets, framing soffits in bathrooms	2013	52,000	5,129	10	5,200	71	7,800	20
21									21
22	Purchase of Cirrus Fireguard ceiling grid	2013	8,043	793	10	804	11	1,206	22
23	Furnish and install custom cabinetry per drawings in eleven resident rooms and fabricate bathroom doors	2013	19,500	1,923	10	1,950	27	2,925	23
24									24
25	Furnish wood door for the first floor	2013	3,025	299	10	303	4	454	25
26	Install conduit run from fire alarm room to pump room, wiring	2013	4,932	487	10	493	6	740	26
27	Install fire sprinklers in twelve resident rooms	2013	8,230	814	10	823	9	1,235	27
28	Passenger elevator repair due to water contamination, replace motor mounts, supply line & install shutoff valve in machine room	2013	9,875	977	10	988	11	1,482	28
29									29
30	Furnish and install new gas valves on dryers, re-route gas line, repair electrical on the second floor, repair call lights in resident rooms on the third and fourth floors	2013	2,725	270	10	273	3	409	30
31									31
32									32
33	Furnish 13 overbed lights in resident rooms	2013	2,820	278	10	282	4	423	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,170,150	\$ 202,935		\$ 309,409	\$ 106,474	\$ 4,500,901	34

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

**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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 8,170,150	\$ 202,935		\$ 309,409	\$ 106,474	\$ 4,500,901	1
2	Installation of smoke sensors, replace door gibs on elevators	2013	6,175	617	10	618	1	927	2
3	Install new wiring in resident rooms	2014	2,720	136	10	136		136	3
4	Install new electrical switches and outlets in bathrooms	2014	3,200	320	10	320		480	4
5	Furnish and install 80 custom bed cabinets	2014	102,800	5,140	10	5,140		5,140	5
6	Install new bearings on Tramco ejector pumps	2014	4,320	216	10	216		216	6
7	Replace condensing unit in walk-in cooler	2014	4,838	242	10	242		242	7
8	Install new wiring in resident rooms	2014	3,280	164	10	164		164	8
9	Install new wiring in resident rooms	2014	2,720	136	10	136		136	9
10	Install emergency electrical receptacles phase 2 on 3rd floor	2014	6,480	324	10	324		324	10
11	Install ceiling grid, paint, vinyl tile, drywall, electrical in 19 bedrooms	2014	46,080	2,304	10	2,304		2,304	11
12	Adjust automatic sprinkler system for 31 resident rooms	2014	18,500	925	10	925		925	12
13	Emergency electrical receptacles phase 1 on the 3rd floor	2014	6,125	306	10	306		306	13
14	Wall tiles, new water lines, wallpaper, faucets in 31 bathrooms	2014	56,104	2,805	10	2,805		2,805	14
15	Purchase of 40 three-light overbed light fixtures	2014	6,955	348	10	348		348	15
16	Install new vinyl tile, replace bumper guards and install pedimat in two elevators	2014	3,613	181	10	181		181	16
17									17
18	Installation of commercial floor padding in four offices	2014	4,644	232	10	232		232	18
19	Telephone wiring project	2014	3,913	196	10	196		196	19
20	Furnish and change out 16 water shut-off valves, drywall and paint in resident rooms	2014	3,000	150	10	150		150	20
21									21
22	Furnish and install wallpaper and bumper guards in the hallway	2014	33,257	1,663	10	1,663		1,663	22
23	Furnish and install drywall, ceiling and floor tiles in the storage area	2014	5,500	275	10	275		275	23
24	Electrical project - install equipment, breakers, run conduit, junction box	2014	9,500	475	10	475		475	24
25	Installation of wallpaper and vinyl base in Admissions office	2014	2,800	140	10	140		140	25
26	Remove and install new heating cables on the roof edge and gutters	2014	2,580	129	10	129		129	26
27	Furnish 40 three-light overbed light fixtures	2014	6,955	348	10	348		348	27
28	Furnish 53 surround casing doors, reface 85 doors on the 3rd floor	2014	26,000	1,300	10	1,300		1,300	28
29	Replace Carrier chiller compressor	2014	7,831	392	10	392		392	29
30	Custom built-in cabinetry in the Admin office	2014	4,000	200	10	200		200	30
31	Replace compressor sequence and control relays	2014	5,800	290	10	290		290	31
32	Replace double detector check backflow system	2014	7,500	375	10	375		375	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,567,340	\$ 223,264		\$ 329,739	\$ 106,475	\$ 4,521,700	34

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

Facility Name &amp; ID Number    Glencrest Hlthcr &amp; Rehab Ctr

#    0028753

Report Period Beginning:

01/01/2014    Ending:    12/31/2014

**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	<b>Totals from Page 12G, Carried Forward</b>		\$ 8,567,340	\$ 223,264		\$ 329,739	\$ 106,475	\$ 4,521,700	1
2	Furnish and install vinyl plank floor & base, paint on 2nd floor	2014	8,416	421	10	421		421	2
3	Tuckpoint chimney, replace garage window lintel	2014	3,490	175	10	175		175	3
4	Replace sewer from flood control system	2014	7,100	355	10	355		355	4
5	Install new 6" PVC pipe to kitchen wall & 2 new cleanouts	2014	7,400	370	10	370		370	5
6	Replace cooling tower fan motor	2014	3,493	175	10	175		175	6
7	Install new bearings, gasket and bolts on fire pump	2014	2,680	134	10	134		134	7
8	Purchase 720 yards of wallpaper	2014	13,314	666	10	666		666	8
9	Purchase 4,200 yards of wallpaper	2014	6,020	301	10	301		301	9
10	Replace relay in room 220, pull wire, repair call lights	2014	2,700	135	10	135		135	10
11	Provide notifier equipment, program and test fire alarm system	2014	5,745	287	10	287		287	11
12	Install sensor controllers and cables in gutters	2014	3,430	172	10	172		172	12
13	Automatic sprinkler system adjustment	2014	2,500	125	10	125		125	13
14									14
15									15
16									16
17	See Attached Schedule L:								17
18	Leasehold Improvements Allocated from Management Company:	1998	16,735						18
19	Leasehold Improvements Allocated from Management Company:	1999	6,989						19
20	Leasehold Improvements Allocated from Management Company:	2000	837						20
21	Leasehold Improvements Allocated from Management Company:	2009	2,519			822	822	25,965	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,660,708	\$ 226,580		\$ 333,877	\$ 107,297	\$ 4,550,981	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	\$ 928,046	\$ 102,283	\$ 102,283	\$	5,10 years	\$ 397,096	71
72	Current Year Purchases	313,846	15,798	15,798		5,10 years	15,798	72
73	Fully Depreciated Assets	294,734	9,826	9,826		10 years	294,734	73
74	Allocated from Therapy Masters, Mgt Co:	113,637		2,351	2,351		108,722	74
75	TOTALS	\$ 1,650,263	\$ 127,907	\$ 130,258	\$ 2,351		\$ 816,350	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Co:			\$ 28,245	\$	\$ 3,341	\$ 3,341		\$ 25,547	76
77										77
78										78
79										79
80	TOTALS			\$ 28,245	\$	\$ 3,341	\$ 3,341		\$ 25,547	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,878,911	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 354,487	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 467,476	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 112,989	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,392,878	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parking Lot				3,000	month-to-month		6
7	TOTAL				\$ 3,000			7

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. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2017                      \$ \_\_\_\_\_

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

N/A

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 125,235 Description: Copier \$10,475, Ice-maker \$2,009, Postage \$477, Med Equip \$110,076, Mgt Co: \$2,198

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2014 Cadillac CTS	\$ 629.40	\$ 5,447	17
18					18
19	Allocated from Management Company:			7,343	19
20					20
21	TOTAL		\$ 629.40	\$ 12,790	21

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

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>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.</p>	<p><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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	<b>TOTALS</b>	\$	\$	\$	\$
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**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$		10,042	\$ 628,177	\$ 157	10,042	\$ 628,334	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs			1,876	130,244		1,876	130,244	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs			17,340	1,107,625	4,007	17,340	1,111,632	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					762,823		762,823	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): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a, Col 1	33,526 hours		813,566		248,710		33,526	248,710 813,566	13
14	TOTAL			\$	813,566	29,258	\$ 2,114,756	\$ 766,987	62,784	\$ 3,695,309	14

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753Report Period Beginning: 01/01/2014

Ending:

12/31/2014

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 284,192	\$ 423,592	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	9,269,186	9,269,186	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	352,540	382,591	6
7	Other Prepaid Expenses	18,718	18,718	7
8	Accounts Receivable (owners or related parties)	(31,111)		8
9	Other(specify): <u>Other Receivables</u>	2,887,600	2,887,600	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 12,781,125	\$ 12,981,687	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		539,695	13
14	Buildings, at Historical Cost		4,478,930	14
15	Leasehold Improvements, at Historical Cost	2,379,191	4,181,778	15
16	Equipment, at Historical Cost	1,536,625	1,678,508	16
17	Accumulated Depreciation (book methods)	(2,456,094)	(5,392,878)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec <u>Escrows</u> )		953,379	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,459,722	\$ 6,439,412	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 14,240,847	\$ 19,421,099	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,128,160	\$ 1,128,160	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	279,553	279,553	28
29	Short-Term Notes Payable	36,317	496,760	29
30	Accrued Salaries Payable	427,684	427,684	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,465	12,465	31
32	Accrued Real Estate Taxes(Sch.IX-B)		396,000	32
33	Accrued Interest Payable		38,863	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule E:</u>	5,547,371	5,547,371	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 7,431,550	\$ 8,326,856	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		17,476,340	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Stockholders' Loans:</u>	3,235,000	3,235,000	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 3,235,000	\$ 20,711,340	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 10,666,550	\$ 29,038,196	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 3,574,297	\$ (9,617,097)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 14,240,847	\$ 19,421,099	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,513,462</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,513,462</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	\$ <b>1,060,835</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,060,835</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>		<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>3,574,297</b>	<b>24</b>

\* Operating Entity Only

\* This must agree with page 17, line 47.

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 21,806,080	1
2	Discounts and Allowances for all Levels	(3,809,192)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 17,996,888</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,304,273	6
7	Oxygen	448,220	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 3,752,493</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
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	751	15
16	Rental of Facility Space		16
17	Sale of Drugs	751,644	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	60,130	19
20	Radiology and X-Ray	15,710	20
21	Other Medical Services	1,374,034	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 2,202,269</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	18,122	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 18,122</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Miscellaneous Income</b>	21	28
28a	<b>Gain on Sale of Fixed Assets</b>	19,542	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 19,563</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 23,989,335</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,956,990	31
32	Health Care	10,277,788	32
33	General Administration	4,479,971	33
<b>B. Capital Expense</b>			
34	Ownership	2,610,133	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,920,101	35
36	Provider Participation Fee	683,517	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 22,928,500</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>1,060,835</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 1,060,835</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 13,554,818	44
45	Private Pay - Net Inpatient Revenue	527,042	45
46	Medicare - Net Inpatient Revenue	2,947,131	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	843,527	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	124,370	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 17,996,888</b>	<b>49</b>

\* 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.

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

**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	2,757	3,273	\$ 155,792	\$ 47.60	1
2	Assistant Director of Nursing	1,906	2,120	67,242	31.72	2
3	Registered Nurses	72,535	78,432	2,159,694	27.54	3
4	Licensed Practical Nurses	13,119	13,904	378,137	27.20	4
5	CNAs & Orderlies	150,090	159,258	1,714,183	10.76	5
6	CNA Trainees					6
7	Licensed Therapist	31,656	33,526	813,566	24.27	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,944	7,752	96,991	12.51	10
11	Social Service Workers	10,055	10,576	228,383	21.59	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,924	6,664	96,851	14.53	14
15	Cook Helpers/Assistants	29,194	32,408	407,067	12.56	15
16	Dishwashers					16
17	Maintenance Workers	9,386	10,105	142,274	14.08	17
18	Housekeepers	27,154	30,154	313,332	10.39	18
19	Laundry	12,863	14,939	159,362	10.67	19
20	Administrator	2,003	2,109	70,121	33.25	20
21	Assistant Administrator	1,692	1,823	45,231	24.81	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,330	19,456	402,652	20.70	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	11,591	12,741	138,459	10.87	33
34	TOTAL (lines 1 - 33)	406,199	439,240	\$ 7,389,337 *	\$ 16.82	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 42,442	Ln 1, Col 3	35
36	Medical Director	Monthly	302,175	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,269	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln 11, Col 3	44
45	Social Service Consultant	63	3,688	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	111	\$ 370,974		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	18,521	\$ 500,074	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	18,521	\$ 500,074		53

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Aaron Pancer	Administrator	0.00%	\$ 66,083	Workers' Compensation Insurance	\$ 98,076	IDPH License Fee	\$ 3,980	
Konstantino Stavropoulos	Administrator	0.00 %	4,038	Unemployment Compensation Insurance	68,184	Advertising: Employee Recruitment	745	
Alicia Roberts	Asst Administrator	0.00 %	45,231	FICA Taxes	555,331	Health Care Worker Background Check		
				Employee Health Insurance	199,053	(Indicate # of checks performed <u>210</u> )	2,100	
				Employee Meals	41,027	Patient Background Checks	179	
				Illinois Municipal Retirement Fund (IMRF)*				
				401K Match	7,024	See Attached Schedule K:	113,276	
				Other Employee Benefits	25,235			
				Union Health and Welfare	216,799	Allocated from Therapy Masters:	7,171	
				Union Pension	43,294	Allocated from Management Company:	168	
				Non-Allowable Marketing Employee Benefits:	(15,812)	Less: Public Relations Expense	( )	
				See Attached Schedule D:	0	Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 115,352				\$ 1,238,211			\$ 129,230	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 1,509,669				Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 1,509,669				\$			\$	
C. Professional Services								
Vendor/Payee	Type		Amount					
			\$			\$		
See Attached Schedule C:			202,396					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL			TOTAL	
\$ 202,396				\$			\$	

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753Report Period Beginning: 01/01/2014 Ending: 12/31/2014**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 \$13,185
- (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. \$ 52,363 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. \$ 683,517  
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 benefits on Schedule V. \$ 41,027 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? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
12/31/2014  
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

**SCHEDULE A**

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

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	39,600	21,376	39,294	16,409	29,647	35,080	181,406
Jonathan Glenner	9,645	5,207	9,571	3,997	7,221	8,545	44,186
Daniel Glenner	5,400	2,915	5,359	2,238	4,043	4,784	24,739
Elliott Glenner	12,470	6,731	12,374	5,167	9,336	11,047	57,125
Joshua Ray	39,600	21,376	39,294	16,409	29,647	35,080	181,406
Total compensation received from other Nursing Homes	106,715	57,605	105,892	44,220	79,894	94,536	488,862

**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	5,622
Point ClickCare	Computers	52,768
McGladrey LLP	Accounting	56,912
Frost, Ruttenberg & Rothblatt	Accounting	425
Much Shelist	Legal	4,775
Marilyn P. Dunn	Legal	260
Ashman & Stein	Legal	413
Meyers & Flowers LLC.	Legal	26,755
Guardianship Services	Legal	1,567
Polsinelli Shughart	Legal	15,000
Admiral Environmental Services	Engineering Consulting	3,428
Personnel Planners, Inc.	Unemployment Consulting	2,307
Cindy Stachura	Consultant	1,200
		<u>171,433</u>

Allocated from Management Co:

Point ClickCare - Computer Services	919
Lexis Nexis - Computer Services	431
Health Data Systems, Inc. - Computer Services	132
S4 Group LLC - Financial Consulting	1,791
McGladrey LLP - Accounting Services	30,790
Harold Geiser - Accounting	6,044
Frost, Ruttenberg & Rothblatt - Accounting	1,379



**SCHEDULE D**

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
 Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Allocated from Management Co:	
FICA taxes	46,475
FUTA	412
SUTA	1,403
Insurance - Hospital	47,484
Employee Benefits	3,708
Other Employee Benefits	0
Workers Compensation Insurance	960
401K Match	3,701
Total allocated from Management Co.	<u>104,143</u>
Allocate to Line #'s 7,27	-104,143
Allocated from Therapy Masters, Inc.:	
FICA taxes	93,639
FUTA	987
SUTA	1,857
Insurance - Hospital	18,608
Uniform Allowance	591
Workers Compensation Insurance	3,779
401K Match	8,119
Total allocated from Therapy Masters, Inc.:	<u>127,580</u>
Allocate to Line #'s 15,27	-127,580
Total allocated to Page 21	<u>0</u>

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Provider Participation Fee - Tax	129,249
Due to Third Party	1,048,644
Accrued Profit Sharing	-190
Accrued Management Fees	1,474,787
Due Con Mutual	80
Accrued Union Dues	7,260
Accrued 401K	-59
Professional Liability Claims	2,887,600
Total, Page 17, Line 36	<u>5,547,371</u>

SCHEDULE F

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

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Patient clothing	-4,881	43
Non-allowable Illinois Council on Long Term Care PAC fees	-18,639	20
Non-allowable auto expense - marketing	-15,452	25
Non-allowable professional fees	-80,350	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	-182,881	10
Adjust Mgt. Co. Med Supplies - Other to cost	-720,348	10
Adjust Mgt. Co. Food to cost	-157,344	2
Non-allowable insurance reimbursement	-498	22
Adjust pharmacy expense to cost	-100	39
Non-allowable marketing salaries	-93,175	21
Non-allowable marketing employee benefits	-15,812	22
Non-allowable related party interest expense	-4,483	32
Non-allowable office expense	-703	43
Total	<u>(1,294,666)</u>	

**GlenCrest Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2014**

**SCHEDULE G**

	Accrued 1/01/14	Payments/ (Receipts)	Expense	Accrued 12/31/14
Balance @ 1/01/2014 - G/L # 215	(393,000.00)		(393,000.00)	
2013 Real Estate Taxes Paid		383,835.01	383,835.01	
Estimated 2014 real estate taxes:				
2013 taxes	383,835.01			
Estimated increase	3.00%			
Estimated 2014 taxes	395,350.06			
<b>USE</b>	<b>396,000.00</b>		396,000.00	(396,000.00)
<b>Totals</b>	<b>(393,000.00)</b>	383,835.01	386,835.01	<b>(396,000.00)</b>

Real estate tax history:

Year	Amount	Increase	
		\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	(5,283.54)	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	(2,416.98)	-0.67%
2000	349,019.69	(8,675.33)	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	(33,766.42)	-9.32%
2004	335,639.12	7,293.65	2.22%
2005	339,056.61	3,417.49	1.02%
2006	314,871.94	(24,184.67)	-7.13%
2007	311,510.44	(3,361.50)	-1.07%

2008	314,635.97	3,125.53	1.00%
2009	348,827.08	34,191.11	10.87%
2010	364,012.98	15,185.90	4.35%
2011	367,240.86	3,227.88	0.89%
2012	378,709.85	11,468.99	3.12%
2013	383,835.01	5,125.16	1.35%

**Provider Name: Glen Crest Nursing & Rehab Ctr.**  
**Provider I.D. #: 0028753**  
**Year Ended: December 31, 2014**

**SCHEDULE H**

**Training & Education**

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
C N A Trainees (6)	2/11/2014	Carbondale, IL	SIUC Carbondale Nurse Aid Testing	390
Aaron Pancer	1/22/2014	Chicago, IL	Sandra Bowling Evaluation of Manul Skills in Facility	550
Nursing Staff	11/25/2014	Chicago, IL	Omnicare EDU Certification	550
Richard Dabrowski	8/29/2013	Chicago, IL	Cynthia Chow & Associates Seminar	120
Michelle Cestaro	9/23, 9/24, 9/30	Skokie, IL	Oakton Community College Orientation Course for Activity Directors	483
Nursing Staff	9/10/2014	LaGrange, IL	Continental Testing IL Division of Professional Regulation Exams	98
			Allocated From Management Company	876
			Allocated From Therapy Masters	2,962
			<b>Total</b>	<b>6,029</b>

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2014

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

	Gas Cards/ Allowance	Employee Reimbursement: Mileage, Parking, Tolls	Vehicle Stickers	Total
Direct Expense	43,596	5,672	101	49,370
Non-allowable auto expense - marketing				-15,452
Allocated from Management Company				8,479
Allocated from Therapy Masters				1,695
<b>TOTAL</b>	<u>43,596</u>	<u>5,672</u>	<u>101</u>	<u>44,092</u>

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 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
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272 -	43,249 -	17,496
1998 BUILDING RENOVATION										
GENERAL CONTRACTOR	957,570		957,570		957,570					
ELECTRICAL CONTRACTOR	275,576		275,576		275,576					
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	30,000		30,000		30,000					
SPRINKLER SYSTEM	10,720		10,720		10,720					
HVAC SYSTEMS	24,749	-24,749	0		0					
WALL CONSTRUCTION	10,235	-10,235	0		0					
ELECTRICAL	10,634	-10,634	0		0					
MISC. IMPROVEMENTS	26,075	-26,075	0		0					
ASPHALT DRIVEWAY	5,900	-5,900	0		0					
					<u>2,064,392</u>	1,753,573	392,597	424,294 -	388,189 -	157,036
1999 ACCORD ELECTRIC				17,929	17,929					
HMS + ASSOCIATES-INTERIOR				31,505	31,505					
SAM MORMINO-LANDSCAPING				1,050	1,050					
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468					
MISC.				11,076	11,076					
					<u>2,127,420</u>	1,807,111	404,583	437,248 -	400,041 -	161,830
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000					
					<u>2,132,420</u>	1,811,359	405,534	438,275 -	400,981 -	162,211
2001 NO ADDITIONS										
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275 -	400,981 -	162,211
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825					
					<u>2,135,245</u>	1,813,758	406,071	438,856 -	401,512 -	162,425

2004 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856 -	401,512 -	162,425
2005 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856 -	401,512 -	162,425
2006 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856 -	401,512 -	162,425

		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>	<u>149,589</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2012 NO ADDITIONS						

2,135,245

1,813,758

310,726

**303,882**

355,107

127,113

		RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
	NURSING HOME	GLENBRIDGE	GLENCREST		
	PERCENTAGE	92,668	90,627	105,904	37,909
	84.9438%	17.13%	16.75%	19.58%	7.01%
2013 NO ADDITIONS		<u>2,135,245</u>	<u>1,813,758</u>	<u>310,726</u>	<u>303,882</u>
				<u>355,107</u>	<u>127,113</u>
	NURSING HOME	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
	PERCENTAGE	GLENBRIDGE	GLENCREST		
		92,668	90,627	105,904	37,909
	84.9438%	17.13%	16.75%	19.58%	7.01%
2014 NO ADDITIONS		<u>2,135,245</u>	<u>1,813,758</u>	<u>310,726</u>	<u>303,882</u>
				<u>355,107</u>	<u>127,113</u>

GLENSHIRE

102,753/460,292

0.223234382

43,614

391,458

403,409

404,358

404,358

404,893

404,893

404,893

404,893

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
78,093	74,334	488,234
0.159949942	0.152250765	1

<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
81,480	76,498	15,564	503,336
16.19%	15.20%	3.09%	1

<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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SCHEDULE K

**XIX. SUPPORT SCHEDULES**

Page 21

F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	31,824
Employment Fees	96,400
Joint Commission Annual Certification, Program Fee	2,946
Secretary of State Annual Report Fee	100
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	645
Non-allowable Illinois Council on Long Term Care Dues	-18,639
Total Allocated to Page 21, Section F:	<u>113,276</u>

**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 103,052/460292 0.223883969	GLENCREST <b>111,372/460,292</b> <b>0.241959452</b>	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				<u>99,886</u>	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				<u>141,596</u>	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						
				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
<b>RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,767	95,262	106,511	40,267	78,093	74,334
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS				<u>146,596</u>	<u>28,154</u>	<u>28,603</u>	<u>31,981</u>	<u>12,090</u>	<u>23,448</u>	<u>22,319</u>
<b>RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,929	92,291	105,965	37,609	81,480	76,498
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036						
				<u>161,632</u>	<u>30,163</u>	<u>29,637</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>	<u>24,565</u>

**RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009**

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2010 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

Amounts as reported on cost report:	27,464	<b>26,860</b>	31,387	11,235	24,320	24,452
Differences due to error in formula:	-226	<b>-220</b>	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)						

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2012 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2013 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2014 NO ADDITIONS		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

TOTAL
488,234
100.00%
<hr/>
146,596
<hr/>

BRENTWOOD	TOTAL
15,564	503,336
3.09%	100.00%
<hr/>	<hr/>
4,998	161,632
<hr/>	<hr/>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>
14,596	160,314
-119	-1,318

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>