

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637 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	183	Skilled (SNF)	183	66,795	1
2		Skilled Pediatric (SNF/PED)			2
3	88	Intermediate (ICF)	88	32,120	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	271	TOTALS	271	98,915	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	17,854	1,109	8,698	27,661	8
9	SNF/PED					9
10	ICF	53,560	2,586	0	56,146	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	71,414	3,695	8,698	83,807	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.73%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/07/06

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/07/06 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 138 and days of care provided 5,801

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRAUAL 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 & ID Number

Glenlake Terrace Nrsng & Reh

0048637

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
	A. General Services										
1	Dietary	424,635	57,993	27,209	509,837		509,837	509,837			1
2	Food Purchase		655,177		655,177	(25,934)	629,243	(135,758)	493,485		2
3	Housekeeping		12,591	336,785	349,376		349,376		349,376		3
4	Laundry			226,928	226,928		226,928		226,928		4
5	Heat and Other Utilities			247,638	247,638		247,638	5,867	253,505		5
6	Maintenance	99,191	55,808	114,403	269,402		269,402	8,485	277,887		6
7	Other (specify):* Allocated Employee Benefits							553	553		7
8	TOTAL General Services	523,826	781,569	952,963	2,258,358	(25,934)	2,232,424	(120,853)	2,111,571		8
	B. Health Care and Programs										
9	Medical Director			83,192	83,192		83,192		83,192		9
10	Nursing and Medical Records	5,065,603	953,752	358,728	6,378,083		6,378,083	(333,172)	6,044,911		10
10a	Therapy	25,073	6,175	1,007,097	1,038,345		1,038,345	(178,836)	859,509		10a
11	Activities	204,077	7,100	2,448	213,625		213,625		213,625		11
12	Social Services	99,091		9,082	108,173		108,173		108,173		12
13	CNA Training										13
14	Program Transportation			4,820	4,820		4,820		4,820		14
15	Other (specify):* Allocated Employee Benefits							71,384	71,384		15
16	TOTAL Health Care and Programs	5,393,844	967,027	1,465,367	7,826,238		7,826,238	(440,624)	7,385,614		16
	C. General Administration										
17	Administrative	59,334		1,248,328	1,307,662		1,307,662	(1,213,248)	94,414		17
18	Directors Fees										18
19	Professional Services			104,101	104,101	(14,025)	90,076	56,253	146,329		19
20	Dues, Fees, Subscriptions & Promotions			99,924	99,924	1,600	101,524	(11,889)	89,635		20
21	Clerical & General Office Expenses	386,901	51,464	60,095	498,460	(1,600)	496,860	471,269	968,129		21
22	Employee Benefits & Payroll Taxes			868,928	868,928	25,934	894,862	(20,810)	874,052		22
23	Inservice Training & Education			2,650	2,650		2,650	2,374	5,024		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			18,858	18,858		18,858	3,022	21,880		25
26	Insurance-Prop.Liab.Malpractice			266,589	266,589		266,589	7,026	273,615		26
27	Other (specify):* Allocated Employee Benefits							92,143	92,143		27
28	TOTAL General Administration	446,235	51,464	2,669,473	3,167,172	11,909	3,179,081	(613,860)	2,565,221		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,363,905	1,800,060	5,087,803	13,251,768	(14,025)	13,237,743	(1,175,337)	12,062,406		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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	
	D. Ownership											
30	Depreciation			252,227	252,227		252,227	300,408	552,635			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			276,066	276,066		276,066	207,707	483,773			32
33	Real Estate Taxes					14,025	14,025	133,042	147,067			33
34	Rent-Facility & Grounds			1,174,159	1,174,159		1,174,159	(1,174,159)				34
35	Rent-Equipment & Vehicles			16,633	16,633		16,633	8,457	25,090			35
36	Other (specify):*											36
37	TOTAL Ownership			1,719,085	1,719,085	14,025	1,733,110	(524,545)	1,208,565			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		538,131	178,780	716,911		716,911	(125)	716,786			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			621,827	621,827		621,827		621,827			42
43	Other (specify):* Non-Allowable			767,502	767,502		767,502	(767,502)				43
44	TOTAL Special Cost Centers		538,131	1,568,109	2,106,240		2,106,240	(767,627)	1,338,613			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,363,905	2,338,191	8,374,997	17,077,093		17,077,093	(2,467,509)	14,609,584			45

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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	(9,738)	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	(5,168)	30		9
10	Interest and Other Investment Income	(6,203)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,398)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,650)	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	(763,491)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,122,744)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,910,392)		\$	30

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)	(557,117)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (557,117)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,467,509)		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	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Glenlake Terrace Nrsg & Reh

ID# 0048637

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (74,385)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(258,787)	10	2
3	Adjust Mgt Co. food to cost	(135,758)	2	3
4	Non-allowable patient clothing	(963)	43	4
5	Non-allowable professional fees	(48,442)	19	5
6	Non-allowable owner interest expense	(146,563)	32	6
7	Non-allowable auto expense - marketing	(5,307)	25	7
8	Non-allowable Illinois Council on Long Term Care Dues	(15,904)	20	8
9	Non-allowable office expense	(244)	43	9
10	Non-allowable trust fees	(2,630)	43	10
11	Non-allowable depreciation - marketing	(3,150)	30	11
12	Non-allowable owner interest expense	(268,803)	32	12
13	Non-allowable auto expense - ticket	(100)	25	13
14	Adjust pharmacy expense to cost	(125)	39	14
15	Non-allowable insurance reimbursement	(1,038)	22	15
16	Non-allowable marketing salaries	(140,773)	21	16
17	Non-allowable marketing employee benefits	(19,772)	22	17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(1,122,744)	49

STATE OF ILLINOIS

Summary A

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

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	(135,758)	0	0	0	0	0	0	0	0	0	0	(135,758)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	5,867	0	0	0	0	0	0	0	0	5,867	5
6	Maintenance	0	0	8,481	0	4	0	0	0	0	0	0	8,485	6
7	Other (specify):*	0	0	553	0	0	0	0	0	0	0	0	553	7
8	TOTAL General Services	(135,758)	0	14,901	0	4	0	0	0	0	0	0	(120,853)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(333,172)	0	0	0	0	0	0	0	0	0	0	(333,172)	10
10a	Therapy	0	0	0	0	(178,836)	0	0	0	0	0	0	(178,836)	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	71,384	0	0	0	0	0	0	71,384	15
16	TOTAL Health Care and Programs	(333,172)	0	0	0	(107,452)	0	0	0	0	0	0	(440,624)	16
	C. General Administration													
17	Administrative	0	0	(1,213,248)	0	0	0	0	0	0	0	0	(1,213,248)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(48,442)	0	45,211	27,125	32,359	0	0	0	0	0	0	56,253	19
20	Fees, Subscriptions & Promotions	(15,904)	0	149	0	3,866	0	0	0	0	0	0	(11,889)	20
21	Clerical & General Office Expenses	(150,511)	0	616,871	0	4,909	0	0	0	0	0	0	471,269	21
22	Employee Benefits & Payroll Taxes	(20,810)	0	0	0	0	0	0	0	0	0	0	(20,810)	22
23	Inservice Training & Education	0	0	777	0	1,597	0	0	0	0	0	0	2,374	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(5,407)	0	7,516	0	913	0	0	0	0	0	0	3,022	25
26	Insurance-Prop.Liab.Malpractice	0	0	6,180	0	846	0	0	0	0	0	0	7,026	26
27	Other (specify):*	0	0	91,763	0	380	0	0	0	0	0	0	92,143	27
28	TOTAL General Administration	(241,074)	0	(444,781)	27,125	44,870	0	0	0	0	0	0	(613,860)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(710,004)	0	(429,880)	27,125	(62,578)	0	0	0	0	0	0	(1,175,337)	29

STATE OF ILLINOIS

Summary B

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

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)	
	D. Ownership													
30	Depreciation	(8,318)	0	13,181	295,437	108	0	0	0	0	0	0	300,408	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(421,569)	0	0	629,276	0	0	0	0	0	0	0	207,707	32
33	Real Estate Taxes	0	0	11,394	121,648	0	0	0	0	0	0	0	133,042	33
34	Rent-Facility & Grounds	0	0	0	(1,174,159)	0	0	0	0	0	0	0	(1,174,159)	34
35	Rent-Equipment & Vehicles	0	0	8,457	0	0	0	0	0	0	0	0	8,457	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(429,887)	0	33,032	(127,798)	108	0	0	0	0	0	0	(524,545)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(125)	0	0	0	0	0	0	0	0	0	0	(125)	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):*	(770,376)	0	0	2,874	0	0	0	0	0	0	0	(767,502)	43
44	TOTAL Special Cost Centers	(770,501)	0	0	2,874	0	(767,627)	44						
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,910,392)	0	(396,848)	(97,799)	(62,470)	0	0	0	0	0	0	(2,467,509)	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	80.00 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray	20.00 %					

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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
	V	Total from Page 6A	\$ 1,248,328	Glen Health and Home Management, Inc.	A	\$ 851,480	\$ (396,848)	1
	V							2
	V	Total from Page 6B	1,174,159	GlenLake Terrace Realty LLC	B	1,076,360	(97,799)	3
	V							4
	V	Total from Page 6C	1,007,097	Therapy Masters, Inc.	C	944,627	(62,470)	5
	V							6
	V							7
	V			OWNERSHIP REFERENCE:				8
	V			A: Owned 100.00 % by Sidney Glenner through attribution				9
	V			B: Owned 80.00 % by Sidney Glenner & 20.00 % by Joshua Ray				10
	V			C: Owned 100.00 % by Sidney Glenner				11
	V							12
	V							13
14	Total		\$ 3,429,584			\$ 2,872,467	\$ * (557,117)	14

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

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 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh# 0048637Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	\$ 1,248,328	Glen Health and Home Management, Inc.	A	\$	\$ (1,248,328) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	5,867	5,867 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,835	4,835 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	45,211	45,211 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	149	149 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	38,499	38,499 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	92,316	92,316 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	777	777 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	7,516	7,516 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	6,180	6,180 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	13,181	13,181 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,394	11,394 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,457	8,457 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,646	3,646 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	35,080	35,080 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	578,372	578,372 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(92,316)	(92,316) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	553	553 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,244	5,244 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	86,519	86,519 34
35	V						
36	V						
37	V			A - OWNERSHIP: Sidney Glenner - 100 % through attribution			
38	V						
39	Total		\$ 1,248,328			\$ 851,480	\$ * (396,848) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	43 Clerical	\$	GlenLake Terrace Realty LLC	B	\$ 244	\$	244	15
16	V	30 Depreciation		GlenLake Terrace Realty LLC	B	295,437		295,437	16
17	V	32 Interest Income		GlenLake Terrace Realty LLC	B	(32)		(32)	17
18	V	32 Interest Expense		GlenLake Terrace Realty LLC	B	629,308		629,308	18
19	V	33 Real Estate Taxes		GlenLake Terrace Realty LLC	B	121,648		121,648	19
20	V	34 Rental Income	1,174,159	GlenLake Terrace Realty LLC	B			(1,174,159)	20
21	V	43 Trust Fees		GlenLake Terrace Realty LLC	B	2,630		2,630	21
22	V	19 Professional Fees		GlenLake Terrace Realty LLC	B	27,125		27,125	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V			B - OWNERSHIP:					27
28	V			Sidney Glenner - 80.00 %					28
29	V			Joshua Ray - 20.00 %					29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,174,159			\$ 1,076,360	\$ *	(97,799)	39

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh# 0048637Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	\$ 1,007,097	Therapy Masters, Inc.	C	\$ 828,261	\$ (178,836)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	32,359	32,359
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	94	94
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	4	4
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	4,386	4,386
20	V	21 Clerical		Therapy Masters, Inc.	C	523	523
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	71,764	71,764
22	V	23 Training and Education		Therapy Masters, Inc.	C	1,597	1,597
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	913	913
24	V	20 Employment Fees		Therapy Masters, Inc.	C	3,772	3,772
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(71,764)	(71,764)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	71,384	71,384
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	380	380
28	V	30 Depreciation		Therapy Masters, Inc.	C	108	108
29	V	26 Insurance - Liability		Therapy Masters, Inc.	C	846	846
30	V						
31	V						
32	V						
33	V			C - OWNERSHIP: Sidney Glenner 100 %			
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,007,097			\$ 944,627	\$ * (62,470)

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh # 0048637 Report Period Beginning: 01/01/2014 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	80.00 %	185,900	10	16.21 %	Salary	\$ 35,080	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,280	6	16.21 %	Salary	8,545	Ln 21, Col 7	2
3	Elliot Glenner	Administrative	Administrative	0.00 %	25,352	6	16.21 %	Salary	4,784	Ln 21, Col 7	3
4	Daniel Glenner	Administrative	Administrative	0.00 %	58,540	1	2.00 %	Salary	11,047	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	20.00 %	185,900	10	16.21 %	Salary	35,080	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10		See Attached Schedule B									10
11											11
12											12
13								TOTAL	\$ 94,536		13

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

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning:

01/01/2014

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	\$ 83,807	\$ 5,867	1
2	6	Repairs and Maintenance	Resident Days	527,928	7	30,456	83,807	4,835	2
3	19	Professional Fees	Resident Days	527,928	7	284,797	83,807	45,211	3
4	20	Licenses, Permits and Inspection	Resident Days	527,928	7	936	83,807	149	4
5	21	Clerical	Resident Days	527,928	7	242,517	83,807	38,499	5
6	22	Employee Benefits and Payroll	Resident Days	527,928	7	581,530	83,807	92,316	6
7	23	Training and Education	Resident Days	527,928	7	4,894	83,807	777	7
8	25	Auto Expenses	Resident Days	527,928	7	47,346	83,807	7,516	8
9	26	Insurance	Resident Days	527,928	7	38,927	83,807	6,180	9
10	30	Depreciation	Resident Days	527,928	7	83,031	83,807	13,181	10
11	33	Real Estate Taxes	Resident Days	527,928	7	71,773	83,807	11,394	11
12	35	Equipment and Vehicle Rental	Resident Days	527,928	7	53,275	83,807	8,457	12
13	6	Janitorial Salaries	Resident Days	527,928	7	22,970	22,970	3,646	13
14	17	Officer's Salaries	Resident Days	527,928	7	220,980	220,980	35,080	14
15	21	Administrative Salaries	Resident Days	527,928	7	3,643,358	3,643,358	578,372	15
16	22	Employee Benefits	Payroll					(92,316)	16
17	7	Employee Benefits - Janitorial	Payroll					553	17
18	27	Employee Benefits - Officer's	Payroll					5,244	18
19	27	Employee Benefits - Admin	Payroll					86,519	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,363,749	\$ 3,887,308	\$ 851,480	25

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>																																
1. Real Estate Tax accrual used on 2013 report.		\$ 232,000	1																													
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 171,063	2																													
3. Under or (over) accrual (line 2 minus line 1).		\$ (60,937)	3																													
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 180,000	4																													
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 14,025	5																													
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ _____	6																													
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 133,088	7																													
Real Estate Tax History:																																
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2009</td><td>150,382</td><td>8</td></tr> <tr><td>2010</td><td>175,055</td><td>9</td></tr> <tr><td>2011</td><td>171,774</td><td>10</td></tr> <tr><td>2012</td><td>218,043</td><td>11</td></tr> <tr><td>2013</td><td>171,063</td><td>12</td></tr> </table>	2009	150,382	8	2010	175,055	9	2011	171,774	10	2012	218,043	11	2013	171,063	12	<table border="1"> <tr><td colspan="2">FOR BHF USE ONLY</td><td></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2013</td><td>\$ _____ 13</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$ _____ 14</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$ _____ 15</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$ _____ 16</td></tr> </table>	FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2013	\$ _____ 13	14	PLUS APPEAL COST FROM LINE 5	\$ _____ 14	15	LESS REFUND FROM LINE 6	\$ _____ 15	16	AMOUNT TO USE FOR RATE CALCULATION	\$ _____ 16
2009	150,382	8																														
2010	175,055	9																														
2011	171,774	10																														
2012	218,043	11																														
2013	171,063	12																														
FOR BHF USE ONLY																																
13	FROM R. E. TAX STATEMENT FOR 2013	\$ _____ 13																														
14	PLUS APPEAL COST FROM LINE 5	\$ _____ 14																														
15	LESS REFUND FROM LINE 6	\$ _____ 15																														
16	AMOUNT TO USE FOR RATE CALCULATION	\$ _____ 16																														
See Attached Schedule G For Calculation Of 2014 Real Estate Tax Accrual.																																

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 Glenlake Terrace Nrsg & Reh COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0048637

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>08-32-109-021</u>	<u>2222 14th Street, Waukegan, IL</u>	\$ <u>171,062.97</u>	\$ <u>171,062.97</u>
2. <u>08-32-109-020</u>	<u>2300 14th Street, Waukegan, IL</u>	\$ <u>2,585.38</u>	\$ <u>2,585.38</u>
3. <u>Allocated from Management Company:</u>		\$ <u>73,329.07</u>	\$ <u>11,394.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>246,977.42</u></u>	\$ <u><u>185,042.35</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: 48,925 B. General Construction Type: Exterior Brick Frame Concrete and 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).
2300 WEST 14TH STREET, WAUKEGAN, IL - LAND LOCATED ADJACENT TO THE FACILITY.

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>79,750</u>	<u>2006</u>	<u>\$ 502,844</u>	1
2	<u>Allocated from Management Company:</u>			<u>13,481</u>	2
3	TOTALS	<u>79,750</u>		<u>\$ 516,325</u>	3

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

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		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	271	2006	1974	\$ 7,636,686	\$ 254,556	30	\$ 254,556	\$	\$ 2,048,019	4
5										5
6	Alloc from		1996	276,645			7,584	7,584		6
7	Mgt Comp									7
8	Schedule J									8
	Improvement Type**									
9										9
10	Furnish and install outdoor signs		2007	10,055	1,006	10	1,006		7,545	10
11	Remove and install vinyl cove base		2007	9,986	999	10	999		7,492	11
12	Furnish and install light fixture and run new piping		2007	2,672	267	10	267		2,003	12
13	Replace leaking hydraulic supply lines for elevators		2007	5,000	500	10	500		3,750	13
14	Furnish and install motor bearings and gasket on washing machine		2008	2,535	254	10	254		1,651	14
15	Coil rebuilding and water heater retubing		2008	3,276	328	10	328		2,132	15
16	Replace tube sheet and water return pump, replace piping		2008	2,717	272	10	272		1,768	16
17										17
18										18
19	Indoor cameras with power supply		2008	6,889	689	10	689		4,478	19
20	Indoor cameras and power supply		2008	3,211	321	10	321		2,087	20
21	Replace 2 inch galvanized hot water piping in laundry room		2009	2,500	250	10	250		1,375	21
22	Wiring for television system, create television outlets		2009	2,750	275	10	275		1,513	22
23	Furnish and install sentry guard water coil		2009	5,169	517	10	517		2,843	23
24	Install new receptacles on existing circuits for televisions		2009	8,800	880	10	880		4,840	24
25	Furnish and install wet-pipe sprinkler protection		2009	56,112	5,611	10	5,611		30,861	25
26	Remove existing cove base and carpet, floor prep, new carpet and wallpap		2009	3,364	336	10	336		1,848	26
27	Category 6 cable (550mhz)		2010	3,964	396	10	396		1,782	27
28	Installation of front door electrolock security system with intercom		2010	3,985	399	10	399		1,795	28
29	Install fire alarm wiring and power supervision relays		2010	4,544	454	10	454		2,043	29
30	Install new mixing valve on plumbing project		2011	3,160	316	10	316		1,106	30
31	Install fire protection sprinkler heads		2011	3,088	309	10	309		1,081	31
32	Remove and install ceiling, nurses station, vinyl tile project and wallpaper		2011	365,930	36,593	10	36,593		128,076	32
33	Install new light poles		2011	13,753	1,375	10	1,375		4,813	33
34	New parking lot and curbs		2011	127,628	12,763	10	12,763		44,670	34
35	Parking lot striping and install compacted mix		2011	18,495	1,850	10	1,850		6,475	35
36										36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

01/01/2014 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	Concrete project, install curbs, walkway and patio	2011	\$ 37,699	\$ 3,770	10	\$ 3,770	\$	\$ 13,195	37
38	Installation of new annunciators for nursing stations	2011	2,838	284	10	284		994	38
39	Exterior fire main project	2011	10,220	1,022	10	1,022		3,577	39
40	Remove and install ceramic tile and carpet	2011	24,568	2,688	10	2,457	(231)	8,715	40
41	Purchase of food waste disposer	2011	3,132	313	10	313		1,096	41
42	Install annunciator panel, conduit and elbows	2011	4,835	484	10	484		1,694	42
43									43
44	Furnish and install new single casement windows	2012	2,700	270	10	270		675	44
45	Remove wallpaper, patch and paint walls in bedrooms	2012	17,634	1,763	10	1,763		4,408	45
46	Furnish and install water heater	2012	27,706	2,771	10	2,771		6,927	46
47	Wallcovering, corner guards, ceiling, doors	2012	54,209	5,677	10	5,421	(256)	13,552	47
48	Laminate doors, install vinyl tile, wallpaper and paint	2012	157,820	15,782	10	15,782		39,455	48
49	Repair broken sewer line	2012	5,290	529	10	529		1,323	49
50	Fireproofing	2012	2,716	272	10	272		680	50
51	Furnish sprinklers for elevator pit	2012	2,600	260	10	260		650	51
52	Remove closet walls, install ceramic wall, ceiling, tile, doors & sign	2012	50,868	5,087	10	5,087		12,717	52
53	Remove tiles, handrails, drywall, painting, guards & vinyl cove	2012	55,300	5,530	10	5,530		13,825	53
54	Freight on Econocare invoice # 39801	2012	14,497	1,450	10	1,450		3,625	54
55	Install new annunciator panels for nursing stations	2012	2,880	288	10	288		720	55
56									56
57	Furnish and install drywall, paint and corner guards in the	2012	12,560	1,256	10	1,256		3,140	57
58	fourth floor dining rooms								58
59									59
60	Furnish and install bumper guards behind the beds on the	2012	8,150	815	10	815		2,038	60
61	fourth floor and first floor bedrooms								61
62	Furnish and install drywall, tile, wallpaper and handrails	2012	50,250	5,025	10	5,025		12,563	62
63	in the second floor hallway								63
64	Patch walls and paint in common areas on the first, second,	2012	3,835	384	10	384		960	64
65	third floors and janitor closets								65
66	Wallcovering, ceiling tile, corner guards, plumbing, drywall, paint	2012	111,049	11,105	10	11,105		27,762	66
67	in the elevator, fourth floor corridor, family lounge, dining room,								67
68	shower rooms and first floor therapy room								68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,246,270	\$ 388,341		\$ 395,438	\$ 7,097	\$ 2,490,337	70

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

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

Report Period Beginning:

01/01/2014 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	Totals from Page 12A, Carried Forward		\$ 9,246,270	\$ 388,341		\$ 395,438	\$ 7,097	\$ 2,490,337	1
2	Furnish and install steel decking, drains, mixing valve for shower in the second floor west shower rooms	2012	3,100	310	10	310		775	2
3									3
4	Furnish and install bumper guards in the second floor and fourth floor dining rooms	2012	2,569	257	10	257		642	4
5									5
6	Sealcoat, patch and fill potholes, striping of parking lot	2012	3,748	375	10	375		937	6
7	Credit on TCL Electric & Lighting invoice	2011	(13,753)	(1,375)	10	(1,375)		(4,813)	7
8	Furnish and install shower drains, tile	2012	3,250	325	10	325		813	8
9	Fabricate new nursing station	2012	14,900	1,490	10	1,490		3,725	9
10	Fabricate new nursing station	2012	14,900	1,490	10	1,490		3,725	10
11	Demo 2 shower stalls & furnish and install drains and plumbing	2012	2,535	254	10	254		635	11
12	Wallcovering and bumper and corner guards in the second floor dining room and first floor resident rooms	2012	5,483	548	10	548		1,370	12
13									13
14	Furnish ceiling tile and elevator wraps for 2nd and 4th floors	2013	8,983	898	10	898		1,347	14
15	Replace sewer line and recement	2013	8,800	880	10	880		1,320	15
16	Replace shorted compressor on walk-in cooler	2013	3,136	317	10	317		474	16
17	Remove existing cove base and carpet, install carpet & base in Administrative office. Remove and replace existing plumbing fixtures in bathroom, wallcovering, paint doors and frames	2013	8,571	857	10	857		1,286	17
18									18
19									19
20	Install openings for power outlets, receptacles, wiring	2014	20,420	1,021	10	1,021		1,021	20
21	Telephone wiring project	2014	4,445	222	10	222		222	21
22	Install new bearing assembly and gaskets on chiller pump	2014	2,872	144	10	144		144	22
23	Iron wrought railings 42" high	2014	3,200	160	10	160		160	23
24	Install sheet vinyl flooring and cove base in dialysis room	2014	5,919	296	10	296		296	24
25	Install new electrical tubes, burner heads & gaskets on boiler	2014	14,000	700	10	700		700	25
26									26
27									27
28									28
29	See Attached Schedule L:								29
30	Leasehold Improvements Allocated from Management Company:	1998	15,236						30
31	Leasehold Improvements Allocated from Management Company:	1999	6,363						31
32	Leasehold Improvements Allocated from Management Company:	2000	762						32
33	Leasehold Improvements Allocated from Management Company:	2008	2,292			729	729	23,638	33
34	TOTAL (lines 1 thru 33)		\$ 9,388,001	\$ 397,510		\$ 405,336	\$ 7,826	\$ 2,528,754	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,274,060	\$ 135,836	\$ 135,836	\$	5, 10 years	\$ 606,223	71
72	Current Year Purchases	129,727	6,486	6,486		5, 10 years	6,486	72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	103,452		2,015	2,015		98,977	74
75	TOTALS	\$ 1,507,239	\$ 142,322	\$ 144,337	\$ 2,015		\$ 711,686	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Ford Bus	2000	\$ 20,000	\$	\$	\$	5 years	\$ 20,000	76
77	Marketing	2009 Lincoln MKX	2009	31,500	3,150	3,150		5 years	31,500	77
78	Non-Allowable Marketing Depreciation Expense:				(3,150)	(3,150)				78
79	Allocated from Management Company:			25,713		2,962	2,962		23,257	79
80	TOTALS			\$ 77,213	\$	\$ 2,962	\$ 2,962		\$ 74,757	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)	\$ 11,488,778	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 539,832	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 552,635	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,803	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,315,197	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 18,581 Description: Copiers \$10,475, Icemaker \$1,476, Dishmachine \$4,349, Postage Meter \$333, Mgt Co: \$1,948

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	<u>Allocated from Management Company:</u>			<u>6,509</u>	19
20					20
21	TOTAL		\$	\$ <u>6,509</u>	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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</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>2. CLASSROOM PORTION:</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>3. CLINICAL PORTION:</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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

1	Service	Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$	6,419	\$ 376,571	\$ 503	6,419	\$ 377,074	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3	hrs		1,835	109,262	305	1,835	109,567	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		8,664	521,264	5,367	8,664	526,631	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				538,131		538,131	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1	1,236 hours	25,073		178,780		1,236	178,780 25,073	13
14	TOTAL			\$ 25,073	16,918	\$ 1,185,877	\$ 544,306	18,154	\$ 1,755,256	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 Glenlake Terrace Nrsng & Reh# 0048637Report 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (1,178,167)	\$ (1,024,585)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>627,895</u>)	8,615,690	8,615,690	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	278,172	278,172	7
8	Accounts Receivable (owners or related parties)	(2,841,883)		8
9	Other(specify): <u>Other Receivables</u>	209,301	247,872	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,083,113	\$ 8,117,149	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		516,325	13
14	Buildings, at Historical Cost		7,913,331	14
15	Leasehold Improvements, at Historical Cost	1,501,697	1,474,670	15
16	Equipment, at Historical Cost	1,046,474	1,584,452	16
17	Accumulated Depreciation (book methods)	(829,444)	(3,315,197)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,718,727	\$ 8,173,581	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,801,840	\$ 16,290,730	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,594,693	\$ 1,594,693	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	271,853	271,853	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	329,032	329,032	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,126	7,126	31
32	Accrued Real Estate Taxes(Sch.IX-B)		180,000	32
33	Accrued Interest Payable	180,962	203,672	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,441,708	2,441,708	36
37	<u>Due to Affiliates:</u>	610,854	610,854	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,436,228	\$ 5,638,938	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,100,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Stockholders:</u>	7,120,066	7,120,066	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,120,066	\$ 26,220,066	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 12,556,294	\$ 31,859,004	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,754,454)	\$ (15,568,274)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,801,840	\$ 16,290,730	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,173,924)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,173,924)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(580,530)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (580,530)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (5,754,454)	24

* 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,395,362	1
2	Discounts and Allowances for all Levels	(2,840,040)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,555,322	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,759,306	6
7	Oxygen	548,214	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,307,520	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	498,230	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	70,459	19
20	Radiology and X-Ray	9,915	20
21	Other Medical Services	1,048,914	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,627,518	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	6,203	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,203	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,496,563	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,258,358	31
32	Health Care	7,826,238	32
33	General Administration	3,167,172	33
B. Capital Expense			
34	Ownership	1,719,085	34
C. Ancillary Expense			
35	Special Cost Centers	1,484,413	35
36	Provider Participation Fee	621,827	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,077,093	40
41	Income before Income Taxes (line 30 minus line 40)**	(580,530)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (580,530)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,157,784	44
45	Private Pay - Net Inpatient Revenue	661,327	45
46	Medicare - Net Inpatient Revenue	1,667,403	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	1,046,050	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	22,758	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,555,322	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Glenlake Terrace Nrsg & Reh

0048637

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	1,997	2,223	\$ 91,205	\$ 41.03	1
2	Assistant Director of Nursing					2
3	Registered Nurses	80,251	84,896	2,318,050	27.30	3
4	Licensed Practical Nurses	32,223	34,127	876,308	25.68	4
5	CNAs & Orderlies	140,683	152,114	1,683,030	11.06	5
6	CNA Trainees					6
7	Licensed Therapist	1,140	1,236	25,073	20.29	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,422	1,478	23,811	16.11	9
10	Activity Assistants	17,358	18,945	180,266	9.52	10
11	Social Service Workers	5,384	5,845	99,091	16.95	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,715	9,672	103,322	10.68	14
15	Cook Helpers/Assistants	28,095	30,610	321,313	10.50	15
16	Dishwashers					16
17	Maintenance Workers	6,597	6,866	99,191	14.45	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,282	1,357	59,334	43.72	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,044	19,680	386,901	19.66	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>	8,959	9,885	97,010	9.81	33
34	TOTAL (lines 1 - 33)	352,150	378,934	\$ 6,363,905 *	\$ 16.79	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	\$ 27,209	Ln 1, Col 3	35
36	Medical Director	Monthly	83,192	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	17,715	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,448	Ln 11, Col 3	44
45	Social Service Consultant	138	8,194	Ln 12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	888	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	186	\$ 139,646		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	11,438	\$ 308,833	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	11,438	\$ 308,833		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	
Jacqueline Prestel	Administrator	0.00 %	\$ 59,334	Workers' Compensation Insurance	\$ 90,294	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	60,042	Advertising: Employee Recruitment	315	
				FICA Taxes	478,502	Health Care Worker Background Check		
				Employee Health Insurance	129,206	(Indicate # of checks performed <u>127</u>)	1,270	
				Employee Meals	25,934	Patient Background Checks	33	
				Illinois Municipal Retirement Fund (IMRF)*			330	
				Other Employee Benefits	6,312	See Attached Schedule K:	79,725	
				Uniform Allowance	3,807			
				Union Pension	96,369	Allocated from Therapy Masters:	3,866	
				401K Match	3,358	Allocated from Management Company:	149	
				Non-Allowable Marketing Employee Benefits:	(19,772)	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)	
\$ 59,334				\$ 874,052			\$ 89,635	
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)			\$ 1,248,328				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 1,248,328								
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount				()	()
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
See Attached Schedule C:			146,329				\$	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)								
\$ 146,329								

* 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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Glenlake Terrace Nrsng & Reh# 0048637Report 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 \$11,250
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5,10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 9,797 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. \$ 621,827
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. \$ 25,934 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0048637
12/31/2014

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

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

SCHEDULE 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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	
Sidney Glenner	39,600	39,574	39,294	16,409	29,647	21,376	185,900
Jonathan Glenner	9,645	9,639	9,571	3,997	7,221	5,207	45,280
Elliot Glenner	5,400	5,397	5,359	2,238	4,043	2,915	25,352
Daniel Glenner	12,470	12,462	12,374	5,167	9,336	6,731	58,540
Joshua Ray	39,600	39,574	39,294	16,409	29,647	21,376	185,900
Total compensation received from other Nursing Homes	106,715	106,646	105,892	44,220	79,894	57,605	500,972

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
 Page 21

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	5,622
Point ClickCare	Computers	40,881
IIT Sourcetek	Computers	1,100
Ehealth Data Solutions	Computers	3,292
McGladrey LLP	Accounting	39,059
Frost, Ruttenberg & Rothblatt	Accounting	425
Much Shelist	Legal	6,565
Meyers & Flowers	Legal	3,475
Marilyn P. Dunn	Legal	50
Ashman & Stein	Legal	413
Personnel Planners, Inc.	Unemployment Consulting	3,220
Total Schedule V, Line 19, Col. 3		<u>104,101</u>

Allocated from Management Co:

Point ClickCare - Computer Services	815
Lexis Nexis - Computer Services	382
Health Data Systems, Inc. - Computer Services	116
S4 Group LLC - Financial Consulting	1,587
McGladrey LLP - Accounting Services	27,293
Harold Geiser - Accounting	5,358

Frost, Ruttenberg & Rothblatt - Accounting	1,222
Perfect Staffing - Recruiter	5,596
Attorney Registration - Legal	56
Much Shelist - Legal	2,785
Total allocated from Management Co.	<u>45,210</u>
Allocated from Therapy Masters, Inc.:	
Casamba - Computer Services	3,489
Health Data Services - Computer Services	74
McGladrey LLP - Accounting Services	135
Theracore - Business Consulting	28,153
Career Tree Network - Therapist Recruitment	507
Total allocated from Therapy Masters, Inc.:	<u>32,359</u>
Allocated from GlenLake Terrace Realty LLC:	
Skidelsky & Associates - real estate tax reduction	14,025
Marilyn P. Dunn - Legal	307
The Private Bank - Loan Restructuring	9,793
Stout, Risius, Ross Inc.- real estate appraisal	3,000
Total allocated from GlenLake Terrace Realty LLC:	<u>27,125</u>
Non-Allowable Expenses:	
Meyers & Flowers - Legal - A/R Collections	-3,475
McGladrey LLP - Accounting Fees	-31,867
The Private Bank - GlenLake Terrace Realty LLC - Loan Restructuring	-9,793
Marilyn P. Dunn - GlenLake Terrace Realty LLC - out of period	-307
Stout, Risius, Ross Inc- GlenLake Terrace Realty LLC - out of period	-3,000
Total Non-Allowable Expenses:	<u>-48,442</u>
Reclass Skidelsky & Associates - real estate tax reduction from Line 19 to Line 33	-14,025
Total adjustments page 21, Sch C.	<u>42,228</u>
Total Schedule V, line 19, column 8	<u>146,329</u>

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	41,197
FUTA	365
SUTA	1,243
401K Match	3,282
Insurance - Hospital	42,091
Employee Benefits	3,287
Other Employee Benefits	0
Workers Compensation Insurance	851
Total allocated from Management Co.	<u>92,316</u>
Employee Benefits reclassified to Lines 7, 27	-92,316
Allocated from Therapy Masters, Inc.:	
FICA taxes	52,671
FUTA	555
SUTA	1,045
401K Match	4,567
Insurance - Hospital	10,467
Workers Compensation Insurance	2,126
Uniform Allowance	333
Total allocated from Therapy Masters, Inc. Co.	<u>71,764</u>
Employee Benefits reclassified to Lines 15,27	-71,764
Total allocated to Page 21	<u>0</u>

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0048637
12/31/2014

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
B/C B/S Advance	0
Advance from HFS	1,075,221
Accrued Union Dues	3,013
Accrued Wage Assignment	63
Accrued Profit Sharing	-113
Due to Third Party	379,213
Accrued Management Fees	681,987
Accrued Provider Participation Fee - Tax	116,580
Accrued 401K	-160
Refunds Exchange	-14,096
Professional Claims Liability	200,000
	<u>2,441,708</u>

Total, Page 17, Line36

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-963	43
Non-allowable owner interest expense	-146,563	32
Non-allowable owner interest expense	-268,803	32
Non-allowable office expense	-244	43
Non-allowable professional fees	-48,442	19
Non-allowable depreciation - marketing	-3,150	30
Non-allowable auto expense - marketing	-5,307	25
Non-allowable auto expense - ticket	-100	25
Adjust pharmacy expense to cost	-125	39
Non-allowable Illinois Council on Long Term Care PAC Fees	-15,904	20
Non-allowable marketing salaries	-140,773	21
Non-allowable marketing employee benefits	-19,772	22
Non-allowable insurance reimbursement	-1,038	22
Non-allowable trust fees	-2,630	43
Adjust mgt co. med supplies - med'A' to cost	-74,385	10
Adjust mgt co. med supplies - 'other' to cost	-258,787	10
Adjust mgt co. food to cost	-135,758	2
Total	<u>-1,122,744</u>	

GlenLake Terrace Realty LLC
Accrued Real Estate Taxes
12/31/2014

SCHEDULE G

	Accrued 1/01/14	Payments	Expense	Accrued 12/31/14
Balance @ 1/01/14	(232,000.00)		(232,000.00)	
2013 Real Estate Taxes Paid		171,062.97	171,062.97	
Estimated 2014 real estate taxes:				
2013 taxes	171,062.97			
Estimated increase	5.00%			
Estimated 2014 taxes	179,616.12			
	USE <u>180,000.00</u>		180,000.00	(180,000.00)
Totals	<u>(232,000.00)</u>	<u>171,062.97</u>	<u>119,062.97</u>	<u>(180,000.00)</u>

Real estate tax history:

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

Provider Name: Glen Lake Terrace Nursing & Rehabilitation Center
Provider I.D. #: 0048637
Year Ended: December 31, 2014

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nursing Staff	1/7/14, 1/8/14, 1/21/14, 1/22/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	480
Nursing Staff	2/4/14, 2/5/14, 2/18/14, 2/19/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	450
Nursing Staff	3/11/14, 3/12/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	300
Nursing Staff	8/12/14, 8/13/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	300
Nursing Staff	9/23/14, 9/24/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	150
Nursing Staff	10/28/14, 10/29/14	Waukegan, IL	Omnicare Essentials Infusion Therapy	300
Nursing Staff	12/2/2014	Waukegan, IL	Omnicare Essentials Infusion Therapy/ Nursing CEU's	320
Social Work Staff	10/9/2014	Waukegan, IL	Social Work PRN Social Worker Training	350
			Allocated From Management Company	777
			Allocated From Therapy Masters	1,597
			Total	5,024

SCHEDULE I

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

	Gas Cards/ Allowance	Licenses/ Stickers	Employee Reimbursement: Mileage, Parking, I-Pass	Repairs & Maintenance	Ticket	Taxi and Limo Rental	Total
Direct Expense	11,055	158	2,745	4,201	100	600	18,858
Non-allowable auto expense - marketing							-5,307
Non-allowable auto expense - ticket							-100
Allocated from Management Company							7,516
Allocated from Therapy Masters							913
TOTAL	11,055	158	2,745	4,201	100	600	21,880

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS		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		
				7/1/99- 12/31/2004	COST 12/31/2000						
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	-	43,249	-
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	-
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	-
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	-
2001 NO ADDITIONS											
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825						
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-

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

NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	93767 0.192053401	95,262 0.195115457	106,511 0.218155638

2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>		<u>395,682</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	93929 18.66%	92,291 18.34%	105,965 21.05%

2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>		<u>381,842</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%

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

2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%

2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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		NURSING HOME	RECALCULATION BASED ON 2009 CENSUS		
			PERCENTAGE	GLENBRIDGE	GLENCREST
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%
2012 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

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

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

SCHEDULE J

GLEN ELSTON	GLENSHIRE
41,220/460,292	102,753/460,292
0.08955185	0.223234382
17,496	43,614
157,036	391,458
161,830	403,409
162,211	404,358
162,211	404,358
162,425	404,893

162,425	404,893
162,425	404,893
162,425	404,893

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
40,267	78,093	74,334	488,234
0.082474797	0.159949942	0.152250765	1
<u>149,589</u>	<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,609	81,480	76,498	15,564	503,336
7.47%	16.19%	15.20%	3.09%	1
<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%

<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%

<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%

<u>127,113</u>	<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	27,154
Employment Fees	62,500
City of Waukegan Business License, Elevator Inspection, Sign Ordinance Fee	1,785
Lake County Health Department Food Service Permit Fee	368
State Fire Marshall Boiler Inspection	70
Secretary of State Annual Report	100
CLIA Laboratory Program Certification of Waiver User Fee	150
Nursing Home Administrator License reimbursement	75
Joint Commission Annual Certification, Program Fee	3,427
Non-allowable Illinois Council on Long Term Care Dues	-15,904
Total allocated to Page 21	<u>79,725</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 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382	
		6,647	6,647	6,647						
1998 PARKING LOT REPAVING	5,900		5,900	5,900						
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339						
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609	
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000						
				146,596	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)										
					<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				146,596	28,154	28,603	31,981	12,090	23,448	22,319
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)										
					<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	30,163	29,637	34,028	12,077	26,165	24,565
				161,632						

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	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:	-226	-220	-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>