

Facility Name & ID Number Glenshire Nrsng & Rehab Ctre

0039321 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	152	Skilled (SNF)	152	55,480	1
2		Skilled Pediatric (SNF/PED)			2
3	142	Intermediate (ICF)	142	51,830	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,310	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	44,224	961	8,930	54,115	8
9	SNF/PED					9
10	ICF	16,357	356	0	16,713	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	60,581	1,317	8,930	70,828	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.00%

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES NO

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

YES NO

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

Date started 03/01/94

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

YES Date 03/01/94 NO

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

YES NO If YES, enter number of beds certified 146 and days of care provided 4,957

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 & ID Number Glenshire Nrsng & Rehab Ctre # 0039321 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	398,652	54,007	40,982	493,641		493,641		493,641		1
2	Food Purchase		509,686		509,686	(21,316)	488,370	(106,959)	381,411		2
3	Housekeeping		7,753	341,820	349,573		349,573		349,573		3
4	Laundry	368		230,245	230,613		230,613		230,613		4
5	Heat and Other Utilities			292,449	292,449		292,449	4,959	297,408		5
6	Maintenance	97,362	37,634	176,045	311,041		311,041	7,172	318,213		6
7	Other (specify):* Allocated Employee Benefits							469	469		7
8	TOTAL General Services	496,382	609,080	1,081,541	2,187,003	(21,316)	2,165,687	(94,359)	2,071,328		8
	B. Health Care and Programs										
9	Medical Director			101,463	101,463		101,463		101,463		9
10	Nursing and Medical Records	4,165,833	1,451,116	117,578	5,734,527		5,734,527	(622,828)	5,111,699		10
10a	Therapy	672,959	11,604	1,137,285	1,821,848		1,821,848	(240,440)	1,581,408		10a
11	Activities	115,427	6,924	3,500	125,851		125,851		125,851		11
12	Social Services	123,842		1,953	125,795		125,795		125,795		12
13	CNA Training										13
14	Program Transportation			41,665	41,665		41,665		41,665		14
15	Other (specify):* Allocated Employee Benefits							77,328	77,328		15
16	TOTAL Health Care and Programs	5,078,061	1,469,644	1,403,444	7,951,149		7,951,149	(785,940)	7,165,209		16
	C. General Administration										
17	Administrative	162,432		1,342,149	1,504,581		1,504,581	(1,312,502)	192,079		17
18	Directors Fees										18
19	Professional Services			139,812	139,812	(2,970)	136,842	22,909	159,751		19
20	Dues, Fees, Subscriptions & Promotions			69,944	69,944	4,640	74,584	(13,068)	61,516		20
21	Clerical & General Office Expenses	579,233	57,869	63,843	700,945	(4,640)	696,305	246,465	942,770		21
22	Employee Benefits & Payroll Taxes			922,329	922,329	21,316	943,645	(40,685)	902,960		22
23	Inservice Training & Education			3,850	3,850		3,850	2,462	6,312		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			24,815	24,815	(5,988)	18,827	435	19,262		25
26	Insurance-Prop.Liab.Malpractice			915,948	915,948		915,948	6,180	922,128		26
27	Other (specify):* Allocated Employee Benefits							77,962	77,962		27
28	TOTAL General Administration	741,665	57,869	3,482,690	4,282,224	12,358	4,294,582	(1,009,842)	3,284,740		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,316,108	2,136,593	5,967,675	14,420,376	(8,958)	14,411,418	(1,890,141)	12,521,277		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 & ID Number Glenshire Nrsg & Rehab Ctre

#0039321

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	
	D. Ownership											
30	Depreciation			228,080	228,080		228,080	424,149	652,229			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			311,955	311,955		311,955	131,165	443,120			32
33	Real Estate Taxes					2,970	2,970	918,262	921,232			33
34	Rent-Facility & Grounds			1,767,113	1,767,113		1,767,113	(1,767,113)				34
35	Rent-Equipment & Vehicles			38,495	38,495	5,988	44,483	7,147	51,630			35
36	Other (specify):* Mortgage Insurance							41,409	41,409			36
37	TOTAL Ownership			2,345,643	2,345,643	8,958	2,354,601	(244,981)	2,109,620			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		678,975	293,084	972,059		972,059		972,059			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			559,830	559,830		559,830		559,830			42
43	Other (specify):* Non-Allowable			607,079	607,079		607,079	(607,079)				43
44	TOTAL Special Cost Centers		678,975	1,459,993	2,138,968		2,138,968	(607,079)	1,531,889			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,316,108	2,815,568	9,773,311	18,904,987		18,904,987	(2,742,201)	16,162,786			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	(10,553)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,307)	30		9
10	Interest and Other Investment Income	(5,297)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,002)	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	(15,366)	43		18
19	Entertainment		43		19
20	Contributions	(2,149)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(120,000)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(464,924)	43		24
25	Fund Raising, Advertising and Promotional	(2,838)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,435,453)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,058,889)		\$	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)	(683,312)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (683,312)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,742,201)		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	

Glenshire Nrsg & Rehab Ctre

ID# 0039321

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES			Amount	Sch. V Line Reference
1	Adjust Mgt Co. medical supplies "A" to cost	\$	(114,958)	10 1
2	Adjust Mgt Co. medical supplies "other" to cost		(507,870)	10 2
3	Adjust Mgt Co. food to cost		(106,959)	2 3
4	Non-allowable professional fees		(55,731)	19 4
5	Non-allowable patient clothing		(800)	43 5
6	Non-allowable IL Council on Long Term Care fee		(17,564)	20 6
7	Non-allowable auto expense - marketing		(6,950)	25 7
8	Non-allowable owner interest expense		(311,955)	32 8
9	Non-allowable office expense		(2,112)	43 9
10	Non-allowable insurance reimbursement		(382)	22 10
11	Non-allowable marketing salaries		(269,869)	21 11
12	Non-allowable marketing employee benefits		(40,303)	22 12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27

28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,435,453)		49

STATE OF ILLINOIS

Summary A

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

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	(106,959)	0	0	0	0	0	0	0	0	0	0	(106,959)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	4,959	0	0	0	0	0	0	0	0	4,959	5
6	Maintenance	0	0	7,168	0	4	0	0	0	0	0	0	7,172	6
7	Other (specify):*	0	0	469	0	0	0	0	0	0	0	0	469	7
8	TOTAL General Services	(106,959)	0	12,596	0	4	0	0	0	0	0	0	(94,359)	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	(622,828)	0	0	0	0	0	0	0	0	0	0	(622,828)	10
10a	Therapy	0	0	0	0	(240,440)	0	0	0	0	0	0	(240,440)	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	77,328	0	0	0	0	0	0	77,328	15
16	TOTAL Health Care and Programs	(622,828)	0	0	0	(163,112)	0	0	0	0	0	0	(785,940)	16
	C. General Administration													
17	Administrative	0	0	(1,312,502)	0	0	0	0	0	0	0	0	(1,312,502)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(55,731)	0	38,209	3,847	36,584	0	0	0	0	0	0	22,909	19
20	Fees, Subscriptions & Promotions	(17,564)	0	126	0	4,370	0	0	0	0	0	0	(13,068)	20
21	Clerical & General Office Expenses	(280,422)	0	521,338	0	5,549	0	0	0	0	0	0	246,465	21
22	Employee Benefits & Payroll Taxes	(40,685)	0	0	0	0	0	0	0	0	0	0	(40,685)	22
23	Inservice Training & Education	0	0	657	0	1,805	0	0	0	0	0	0	2,462	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(6,950)	0	6,352	0	1,033	0	0	0	0	0	0	435	25
26	Insurance-Prop.Liab.Malpractice	0	0	5,223	0	957	0	0	0	0	0	0	6,180	26
27	Other (specify):*	0	0	77,550	0	412	0	0	0	0	0	0	77,962	27
28	TOTAL General Administration	(401,352)	0	(663,047)	3,847	50,710	0	0	0	0	0	0	(1,009,842)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,131,139)	0	(650,451)	3,847	(112,398)	0	0	0	0	0	0	(1,890,141)	29

STATE OF ILLINOIS

Summary B

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

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(1,307)	0	11,140	414,194	122	0	0	0	0	0	0	424,149	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(317,252)	0	0	448,417	0	0	0	0	0	0	0	131,165	32
33	Real Estate Taxes	0	0	9,629	908,633	0	0	0	0	0	0	0	918,262	33
34	Rent-Facility & Grounds	0	0	0	(1,767,113)	0	0	0	0	0	0	0	(1,767,113)	34
35	Rent-Equipment & Vehicles	0	0	7,147	0	0	0	0	0	0	0	0	7,147	35
36	Other (specify):*	0	0	0	41,409	0	0	0	0	0	0	0	41,409	36
37	TOTAL Ownership	(318,559)	0	27,916	45,540	122	0	0	0	0	0	0	(244,981)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(609,191)	0	0	2,112	0	0	0	0	0	0	0	(607,079)	43
44	TOTAL Special Cost Centers	(609,191)	0	0	2,112	0	0	0	0	0	0	0	(607,079)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(2,058,889)	0	(622,535)	51,499	(112,276)	0	0	0	0	0	0	(2,742,201)	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 Attached 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		
1	V	Total from Page 6A	\$ 1,342,149	Glen Health and Home Management, Inc.	A	\$ 719,614	\$ (622,535)	1
2	V							2
3	V	Total from Page 6B	1,767,113	GlenShire Real Estate and Development Limited Partnership	B	1,818,612	51,499	3
4	V							4
5	V	Total from Page 6C	1,137,285	Therapy Masters, Inc.	C	1,025,009	(112,276)	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A: Owned 100.00 % by Sidney Glenner through attribution				11
12	V			B: Owned 100.00 % (constructively) by Sidney Glenner				12
13	V			C: Owned 100.00 % by Sidney Glenner				13
14	Total		\$ 4,246,547			\$ 3,563,235	\$ * (683,312)	14

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

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

Report Period Beginning:

01/01/2014

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 %	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	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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre# 0039321Report 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	\$ 1,342,149	Glen Health and Home Management, Inc.	A	\$	\$ (1,342,149)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	4,959	4,959
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,086	4,086
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	38,209	38,209
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	126	126
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	32,537	32,537
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	78,019	78,019
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	657	657
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	6,352	6,352
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	5,223	5,223
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	11,140	11,140
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	9,629	9,629
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,147	7,147
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,082	3,082
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	29,647	29,647
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	488,801	488,801
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(78,019)	(78,019)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	469	469
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,431	4,431
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	73,119	73,119
35	V						
36	V			A - OWNERSHIP: Sidney Glenner - 100 % through attribution			
37	V						
38	V						
39	Total		\$ 1,342,149			\$ 719,614	\$ * (622,535)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	43 Clerical	\$	GlenShire Real Estate & Development Limited Partnership	B	\$ 2,112	\$	2,112	15
16	V	30 Depreciation		GlenShire Real Estate & Development Limited Partnership	B	414,194		414,194	16
17	V	32 Interest Income		GlenShire Real Estate & Development Limited Partnership	B	(628)		(628)	17
18	V	32 Interest Expense		GlenShire Real Estate & Development Limited Partnership	B	444,685		444,685	18
19	V	33 Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	B	908,633		908,633	19
20	V	34 Rental Income	1,767,113	GlenShire Real Estate & Development Limited Partnership	B			(1,767,113)	20
21	V	32 Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	B	4,360		4,360	21
22	V	36 Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	B	41,409		41,409	22
23	V	19 Professional Fees		GlenShire Real Estate & Development Limited Partnership	B	3,847		3,847	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V			B - OWNERSHIP: Owned 100 % constructively by Sidney Glenner					31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,767,113			\$ 1,818,612	\$ *	51,499	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 1,137,285	Therapy Masters, Inc.	C	\$ 896,845	\$ (240,440)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	36,584	36,584
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	106	106
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	4	4
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	4,958	4,958
20	V	21 Clerical		Therapy Masters, Inc.	C	591	591
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	77,740	77,740
22	V	23 Training and Education		Therapy Masters, Inc.	C	1,805	1,805
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,033	1,033
24	V	20 Employment Fees		Therapy Masters, Inc.	C	4,264	4,264
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(77,740)	(77,740)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	77,328	77,328
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	412	412
28	V	30 Depreciation		Therapy Masters, Inc.	C	122	122
29	V	26 Insurance - Liability		Therapy Masters, Inc.	C	957	957
30	V						
31	V						
32	V						
33	V						
34	V			C - OWNERSHIP: 100 % Sidney Glenner			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,137,285			\$ 1,025,009	\$ * (112,276)

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

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

Report Period Beginning:

01/01/2014

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 %	191,333	9	14.56 %	Salary	\$ 29,647	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	46,604	6	14.56 %	Salary	7,221	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	26,093	1	2.00 %	Salary	4,043	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	60,251	6	14.56 %	Salary	9,336	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	191,333	9	14.56 %	Salary	29,647	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 79,894		13

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

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre # 0039321 Report Period Beginning: 01/01/2014 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

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

Name of Related Organization Glen Health & Home Management, Inc.
 Street Address 5454 West Fargo Avenue
 City / State / Zip Code Skokie, IL 60077
 Phone Number (847) 674-5454
 Fax Number (847) 674-8311

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	527,928	7	\$ 36,959	\$ 70,828	\$ 4,959	1
2	6	Repairs and Maintenance	Resident Days	527,928	7	30,456	70,828	4,086	2
3	19	Professional Fees	Resident Days	527,928	7	284,797	70,828	38,209	3
4	20	Licenses, Permits and Inspection	Resident Days	527,928	7	936	70,828	126	4
5	21	Clerical	Resident Days	527,928	7	242,517	70,828	32,537	5
6	22	Employee Benefits and Payroll	Resident Days	527,928	7	581,530	70,828	78,019	6
7	23	Training and Education	Resident Days	527,928	7	4,894	70,828	657	7
8	25	Auto Expenses	Resident Days	527,928	7	47,346	70,828	6,352	8
9	26	Insurance	Resident Days	527,928	7	38,927	70,828	5,223	9
10	30	Depreciation	Resident Days	527,928	7	83,031	70,828	11,140	10
11	33	Real Estate Taxes	Resident Days	527,928	7	71,773	70,828	9,629	11
12	35	Equipment and Vehicle Rental	Resident Days	527,928	7	53,275	70,828	7,147	12
13	6	Janitorial Salaries	Resident Days	527,928	7	22,970	70,828	3,082	13
14	17	Officer's Salaries	Resident Days	527,928	7	220,980	220,980	29,647	14
15	21	Administrative Salaries	Resident Days	527,928	7	3,643,358	3,643,358	488,801	15
16	22	Employee Benefits	Payroll					(78,019)	16
17	7	Employee Benefits - Janitorial	Payroll					469	17
18	27	Employee Benefits - Officer's	Payroll					4,431	18
19	27	Employee Benefits - Admin	Payroll					73,119	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,363,749	\$ 3,887,308	\$ 719,614	25

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

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		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Berkadia Commercial Mortgage	X		Mortgage	\$65,067.03	04/28/04	\$ 10,935,500	\$ 8,157,023	4/01/2030	0.0535	\$ 444,685	1						
2	Berkadia Commercial Mortgage	X		Amortization of mortgage costs							4,360	2						
3												3						
4												4						
5												5						
Working Capital																		
6	Sidney Glenner	X		Working Capital		Various	1,412,120	1,423,320		0.0525	69,405	6						
7	AMJED GST Trust	X		Working Capital		Various	15,794,880	17,183,680		0.0525	242,550	7						
8									Non-allowable owner interest expense:		(311,955)	8						
9	TOTAL Facility Related				\$65,067.03		\$ 28,142,500	\$ 26,764,023			\$ 449,045	9						
B. Non-Facility Related*																		
10									Interest Income Offset:		(5,925)	10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (5,925)	14						
15	TOTALS (line 9+line14)						\$ 28,142,500	\$ 26,764,023			\$ 443,120	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 41,409 Line # 36

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2013 report.			\$ 833,000	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.)			\$ 839,633	2	
3. Under or (over) accrual (line 2 minus line 1).			\$ 6,633	3	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)			\$ 902,000	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.)			\$ 2,970	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.			\$ 911,603	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	681,823	8		
	2010	701,966	9		
	2011	734,594	10		
	2012	796,990	11		
	2013	839,633	12		
See Attached Schedule G for Calculation of 2014 Real Estate Tax Accrual.					
				FOR BHF USE ONLY	
				13	13
				14	14
				15	15
				16	16

NOTES:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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 Glenshire Nrsg & Rehab Ctre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0039321

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>31-34-100-012-0000</u>	<u>22660 S. Cicero Ave, Richton Park, IL</u>	\$ <u>839,632.57</u>	\$ <u>839,632.57</u>
2. <u>Allocated from Management Company:</u>		\$ <u>73,329.07</u>	\$ <u>9,629.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____

TOTALS \$ 912,961.64 \$ 849,261.57

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.**

Facility Name & ID Number Glenshire Nrsng & Rehab Ctre

0039321

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,624 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Four

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>146,800</u>	<u>1994</u>	<u>\$ 300,792</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>11,399</u>	<u>2</u>
3	TOTALS	146,800		\$ 312,191	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	294	1994	1976	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 8,099,955	4
5										5
6	Alloc from		1996	275,156			6,409	6,409		6
7	Mgt Comp									7
8	Schedule J									8
	Improvement Type**									
9	Building Improvements	1994		78,204		10			78,204	9
10	Building Improvements	1995		107,573		10			107,573	10
11	Custom built 3rd floor nurses station	1995		6,595		10			6,595	11
12	Time delay egress locks and keypad	1995		3,550		10			3,550	12
13	Chimney	1995		1,016		10			1,016	13
14	Wall bumpers	1995		7,713		10			7,713	14
15	Room conversion - remodeling cost	1996		7,024		10			7,024	15
16	Electrical outlets and circuits	1997		18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room	1997		2,950		10			2,950	17
18	Air cleaner	1997		1,375		10			1,375	18
19	Fluorescent and incandescent lights	1997		9,775		10			9,775	19
20	Waste removal pump	1997		993		10			993	20
21	Boiler	1997		3,169		10			3,169	21
22	Food freezer floor	1997		2,700		10			2,700	22
23	New elevator clutch assembly	1997		1,644		10			1,644	23
24	Heat exchange for boiler	1997		2,392		10			2,392	24
25	Gazebo	1998		10,528		10			10,528	25
26	Fire sprinkler system repairs	1998		1,604		10			1,604	26
27	Security system	1998		1,917		10			1,917	27
28	Storage tank	1998		4,875		10			4,875	28
29	Elevator repairs	1998		2,706		10			2,706	29
30	HVAC replacements	1998		3,855		10			3,855	30
31	Hydraulic repack on all elevators	1998		2,500		10			2,500	31
32	Replace water heater	1998		2,697		10			2,697	32
33	Chain link fencing	1998		2,010		10			2,010	33
34	Elevator repairs	1998		2,747		10			2,747	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

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

Report Period Beginning:

01/01/2014 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	<u>Therapy room remodeling: drywall, electrical closet, piping</u>	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38	<u>Dialysis room: kitchen area</u>	1998	2,757		10			2,757	38
39	<u>10-B label fire rated doors</u>	1998	4,376		10			4,376	39
40	<u>Install cooling units in elevator and MDS office</u>	1998	11,649		10			11,649	40
41	<u>Mini-blinds</u>	1998	1,565		10			1,565	41
42	<u>November 30, 1998 credit</u>	1998	(1,755)		10			(1,755)	42
43	<u>Add suction and liquid filters to compressor</u>	2000	3,982		10			3,982	43
44	<u>Replace wood fence</u>	2000	2,300		10			2,300	44
45	<u>Asphalt and striping project</u>	2000	8,365		10			8,365	45
46	<u>Metal doors, install lighting by staircase</u>	2000	6,010		10			6,010	46
47	<u>Install alarm with keypad at front door</u>	2000	1,177		10			1,177	47
48	<u>Furnish and install 9,000 BTU mini air-conditioning system</u>	2000	2,200		10			2,200	48
49	<u>Install ceramic tiles</u>	2000	1,373		10			1,373	49
50	<u>Power rinse tank for dish washing machine</u>	2001	2,594		10			2,594	50
51	<u>Rebuild condenser water pump</u>	2001	5,198		10			5,198	51
52	<u>Install two grey boxes and mixing valves</u>	2001	4,111		10			4,111	52
53	<u>Install portable chiller</u>	2001	2,891		10			2,891	53
54	<u>Provide panel and circuiting to feed 20 dialysis receptacles</u>	2001	10,914		10			10,914	54
55	<u>Circulating pump</u>	2001	3,385		10			3,385	55
56	<u>Exterior lock doors</u>	2001	3,423		10			3,423	56
57	<u>Painting project</u>	2002	11,500		10			11,500	57
58	<u>Vinyl blinds</u>	2002	8,765		10			8,765	58
59	<u>Installation of fire dampers and thermal blankets</u>	2002	5,318		10			5,318	59
60	<u>Dialysis room renovation</u>	2002	14,500		10			14,500	60
61	<u>Replace controller on air-conditioner</u>	2002	3,570		10			3,570	61
62	<u>Painting project</u>	2002	9,540		10			9,540	62
63	<u>Installation of chemical treatment system</u>	2002	2,300		10			2,300	63
64	<u>Roof project</u>	2002	3,350		10			3,350	64
65	<u>Remove and replace concrete patio</u>	2002	1,800		10			1,800	65
66	<u>Pro Tech Systems project</u>	2002	1,793		10			1,793	66
67	<u>Installation of oak fire doors</u>	2003	2,156		10			2,156	67
68	<u>Installation of new chandeliers and wall sconces</u>	2003	4,635		10			4,635	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,383,963	\$		\$ 395,207	\$ 395,207	\$ 8,544,834	70

**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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,383,963	\$		\$ 395,207	\$ 395,207	\$ 8,544,834	1
2	Chandeliers and wall sconces	2002	3,739		10			3,739	2
3	Installation of break tank system	2003	1,892		10			1,892	3
4	Fire pump project	2003	4,270		10			4,270	4
5	Installed gauge and adjust compressor core	2004	1,557	75	10	75		1,557	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	101	10	101		2,058	6
7	Replace relay and diode in elevator	2004	3,398	168	10	168		3,398	7
8	Installed and rewired new detector edge	2004	1,600	80	10	80		1,600	8
9	Installed door locks	2004	3,192	161	10	161		3,192	9
10	Installation of new detector unit on elevator	2005	2,290	229	10	229		2,176	10
11	Furnish and install glass frame on receptionist counter	2005	1,495	150	10	150		1,425	11
12	Bearing job on washing machine	2005	1,718	172	10	172		1,634	12
13	Installed new coils in walk-in cooler	2005	1,955	196	10	196		1,862	13
14	Installed and wired new detector edge on elevator	2005	2,720	272	10	272		2,584	14
15	Installation of drier exhaust with booster fan	2005	1,500	150	10	150		1,425	15
16	Keypad alarm installation	2005	1,222	122	10	122		1,159	16
17	Two doors with custom hinges and locks	2005	1,042	104	10	104		988	17
18	Powertron loadbank electrical test project	2006	5,652	565	10	565		4,803	18
19	Water heating boiler system and valve repair	2006	12,648	1,265	10	1,265		10,752	19
20	Trane chiller troubleshooting	2006	2,647	265	10	265		2,252	20
21	Replace contactors and fuses for trane chiller	2006	4,651	465	10	465		3,953	21
22	Replace controller and isolation relay on chiller	2006	5,816	582	10	582		4,947	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	520	10	520		4,420	23
24	Installation of new electrical receptacles	2006	4,229	423	10	423		3,595	24
25	Valve and sprinkler head replacement	2006	5,023	502	10	502		4,267	25
26	Furnish and install elevator car station	2006	1,794	179	10	179		1,522	26
27	Rewire entire building for telephones	2006	16,500	2,710	10	1,475	(1,235)	16,500	27
28	Furnish and install elevator mount and car stations	2006	5,660	566	10	566		4,811	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	9,626	10	9,626		81,821	29
30	Install electrical receptacles	2006	26,565	2,657	10	2,657		22,584	30
31	Remove and repipe sanitary plumbing line	2006	9,740	974	10	974		8,279	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	9,421	10	9,421		80,079	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,716,208	\$ 32,700		\$ 426,672	\$ 393,972	\$ 8,834,378	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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 12,716,208	\$ 32,700		\$ 426,672	\$ 393,972	\$ 8,834,378	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	7,025	10	7,025		59,712	2
3	Install kitchen fire suppression system and range guard	2006	2,900	290	10	290		2,465	3
4	Installation of water heater pump	2006	3,342	334	10	334		2,839	4
5	Purchase of ceiling tile	2006	3,868	387	10	387		3,289	5
6	Replacement of 100 ton compressor	2006	32,280	3,228	10	3,228		27,438	6
7	Insurance refund of damaged compressor	2006	(26,597)	(2,660)	10	(2,660)		(22,610)	7
8	Furnish and install heat exchanger	2006	6,040	604	10	604		5,134	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	132	10	132		1,122	9
10	Installation of new current sensing relay for compressor	2006	1,312	131	10	131		1,114	10
11	Remove and rebuild concrete block firewall	2006	1,850	185	10	185		1,573	11
12	Furnish and install insulated window units	2006	1,025	103	10	103		875	12
13	Remove and install border, wallcovering and paint	2006	43,740	4,374	10	4,374		37,179	13
14	Remove and install cove base	2007	8,566	857	10	857		6,427	14
15	Furnish bed wall bumper guards	2007	8,318	832	10	832		6,240	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	5,770	10	5,770		43,275	16
17	Ceiling project and cove base installation	2007	21,610	2,161	10	2,161		16,207	17
18	Installation of wall sconces	2007	16,350	1,635	10	1,635		12,263	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	2,636	10	2,636		19,770	19
20	Custom laminate work station with cabinets	2007	5,277	528	10	528		3,960	20
21	Remove and install carpet and cove base	2007	3,322	332	10	332		2,490	21
22	Remove and install ceramic tile	2007	30,921	3,524	10	3,092	(432)	23,838	22
23	Remove and relocate lighting tracks	2007	4,732	473	10	473		3,548	23
24	Remove and install ceiling	2007	13,500	1,350	10	1,350		10,125	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	8,880	10	8,880		66,600	25
26	Remove cove base and install ceramic tile	2007	22,464	2,246	10	2,246		16,845	26
27	Painting	2007	2,367	237	10	237		1,777	27
28	Remove and install cove base and corner guards	2007	17,586	1,759	10	1,759		13,192	28
29	Furnish signs, crown molding and window treatments	2007	8,791	879	10	879		6,593	29
30	Furnish and install quarry tile	2007	4,575	458	10	458		3,435	30
31	Install fireguard FST for generator	2007	18,993	1,899	10	1,899		14,243	31
32	Drywall project	2007	3,040	304	10	304		2,280	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,220,815	\$ 83,593		\$ 477,133	\$ 393,540	\$ 9,227,616	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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,220,815	\$ 83,593		\$ 477,133	\$ 393,540	\$ 9,227,616	1
2	Relocate controller and rewire chiller	2007	2,661	266	10	266		1,995	2
3	Furnish and install new elevator mount stations	2007	7,177	718	10	718		5,385	3
4	Furnish and install elevator car station	2007	17,640	1,764	10	1,764		13,230	4
5	Flush mount hall elevator station	2007	2,000	200	10	200		1,500	5
6	Furnish and install new tramco sewage pump	2007	5,315	532	10	532		3,990	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	475	10	475		3,563	7
8	Relocate sprinkler heads	2007	2,785	279	10	279		2,092	8
9	Plumbing project	2007	3,040	304	10	304		2,280	9
10	Installation of respirator monitor system	2007	3,244	324	10	324		2,430	10
11	Replace 2 valves on water heater	2008	2,920	292	10	292		1,898	11
12	Sheet vinyl for dialysis area	2008	2,966	297	10	297		1,930	12
13	Install pipe run across ceiling, electrical wiring	2009	2,530	253	10	253		1,392	13
14									14
15	Furnish and install drywall, paint walls	2009	4,125	413	10	413		2,271	15
16	Install new microprocessor controllers on both elevators,	2009	75,000	7,500	10	7,500		41,250	16
17	new selectors, new wiring, new power door operators								17
18	Level, petomat, resurface and strip pavement in parking lot	2009	79,790	7,979	10	7,979		43,885	18
19	Bathroom - Remodel (32 rooms)	2009	89,600	9,856	10	8,960	(896)	49,280	19
20	- Remove ceramic tile in bathrooms, new ceramic wall								20
21	tile, new wallcoverings, sheet vinyl, light fixtures,								21
22	mirrors, grab bars, new sinks & towel bars								22
23	Install conduit with new circuits and new receptacles in elevators	2009	2,575	258	10	258		1,419	23
24	Installation to power rod out station	2009	4,850	485	10	485		2,668	24
25	Category 6 cable (550mhz)	2010	4,301	430	10	430		1,935	25
26	Repack both sides of fire pump, replace flow switches	2010	3,278	328	10	328		1,476	26
27									27
28	Elevator oil contamination removal	2011	3,500	317	10	350	33	1,225	28
29	Remove pilot assembly and clean hot water heater	2011	2,751	251	10	275	24	963	29
30	Purchase of six shower pan bases	2011	4,332	398	10	433	35	1,516	30
31	Purchase of six shower stalls	2011	7,112	700	10	711	11	2,489	31
32	Purchase of six shower stalls	2011	7,636	665	10	764	99	2,674	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,566,693	\$ 118,877		\$ 511,723	\$ 392,846	\$ 9,422,352	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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 13,566,693	\$ 118,877		\$ 511,723	\$ 392,846	\$ 9,422,352	1
2	Remove and install new hot water heater in mechanical room	2011	8,850	809	10	885	76	3,098	2
3	Replace and install heat exchanger	2011	12,192	1,114	10	1,219	105	4,267	3
4	Purchase of gas water heater	2011	5,828	533	10	583	50	2,040	4
5	Purchase of heat exchanger unit	2011	3,034	278	10	303	25	1,061	5
6	Purchase and install water softener tank	2011	9,950	918	10	995	77	3,483	6
7	Install new cables in existing conduits	2012	21,309	1,986	10	2,131	145	5,327	7
8	Install new cables in existing conduits	2012	3,441	321	10	344	23	860	8
9	Demo 20' block wall, install acoustical ceiling	2012	7,900	748	10	790	42	1,975	9
10	Remove old dropped ceiling, install new acoustical ceiling	2012	4,082	387	10	408	21	1,020	10
11	Remove section of block wall, build walls in dialysis room	2012	3,107	294	10	311	17	777	11
12	Remove cove base, install sheet vinyl, laminate nurses station	2012	46,125	4,396	10	4,613	217	11,532	12
13	Installation of smoke detectors, recall panel in elevators	2012	12,800	1,220	10	1,280	60	3,200	13
14	Installation of 5 dialysis boxes and replace piping	2012	15,649	1,491	10	1,565	74	3,912	14
15	Relocate 11 sprinkler heads into new drop ceiling	2012	3,867	369	10	387	18	967	15
16	Installation of 18 new receptacles and circuits, outlets	2012	4,177	398	10	418	20	1,045	16
17	Furnish and install handrails, wallcovering in elevators	2012	6,069	584	10	607	23	1,517	17
18	Install sprinklers in electrical room, fire alarm panel room,	2013	3,200	309	10	320	11	480	18
19	generator room, elevator equipment room and pit								19
20	Furnish and install doors in dialysis room and counter top	2013	5,500	533	10	550	17	825	20
21	Furnish 78 x 48 plate glasses in resident rooms and third floor	2013	2,534	246	10	253	7	380	21
22	Installation of heavy duty sump pump	2013	2,900	284	10	290	6	435	22
23	Remove and replace hydraulic power unit B passenger elevator	2013	10,950	1,080	10	1,095	15	1,643	23
24	Replace broken p-traps in the floor	2013	5,300	526	10	530	4	795	24
25	Furnish and install 8 valves on heating/cooling coils on air-handler	2013	3,723	372	10	372		558	25
26	Install new electrical conduit and outlet box	2013	8,750	874	10	875	1	1,313	26
27	Install new fire pump casing and sleeves, gasket, pressure	2014	3,235	324	10	324		324	27
28	switch on fire pump								28
29	Replace DS block and engineer new float system on generator	2014	3,572	357	10	357		357	29
30	Replace fuel floats in day tank, switches on generator	2014	2,605	261	10	261		261	30
31	ASCO automatic transfer switch on generator	2014	11,345	1,135	10	1,135		1,135	31
32	Telephone wiring project	2014	6,386	639	10	639		639	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,805,072	\$ 141,663		\$ 535,563	\$ 393,900	\$ 9,477,578	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	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12E, Carried Forward	\$ 13,805,072	\$ 141,663		\$ 535,563	\$ 393,900	\$ 9,477,578		1
2	Add R-22 refrigerant, restore operation to compressor	2014	2,686	269	10	269		269	2
3	Replace and install new compressor	2014	18,920	1,892	10	1,892		1,892	3
4	Disconnect and remove air-handler unit heating coils	2014	7,900	790	10	790		790	4
5	Furnish and install new coils and Trane air-handler unit	2014	51,876	5,188	10	5,188		5,188	5
6	Replace compressor # 2 controls on two controllers	2014	7,072	707	10	707		707	6
7	Split case water pressure booster repair 7 1/2 horsepower	2014	5,196	520	10	520		520	7
8	Replace relief valve for hot water boiler in kitchen	2014	3,179	318	10	318		318	8
9	Insurance claim - air-handler	2014	(58,499)	(5,850)	10	(5,850)		(5,850)	9
10	Insurance claim - compressor	2014	(18,706)	(1,871)	10	(1,871)		(1,871)	10
11	Furnish AO Smith hot water boiler 660,000 BTU	2014	7,456	746	10	746		746	11
12									12
13									13
14									14
15									15
16	See Attached Schedule L:								16
17	Leasehold Improvements Allocated from Management Company:	1998	15,153						17
18	Leasehold Improvements Allocated from Management Company:	1999	6,329						18
19	Leasehold Improvements Allocated from Management Company:	2000	758						19
20	Leasehold Improvements Allocated from Management Company:	2008	2,280			616	616	23,510	20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,856,672	\$ 144,372		\$ 538,888	\$ 394,516	\$ 9,503,797	34

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	\$ 800,911	\$ 85,397	\$ 85,397	\$	5, 10 years	\$ 485,513	71
72	Current Year Purchases	91,821	4,591	4,591		10 years	4,591	72
73	Fully Depreciated Assets	534,887	19,117	19,117		10 years	534,887	73
74	Allocated from Therapy Masters, Mgt Co:	102,895		1,733	1,733		98,444	74
75	TOTALS	\$ 1,530,514	\$ 109,105	\$ 110,838	\$ 1,733		\$ 1,123,435	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Toyota Camry	2004	\$ 10,770	\$	\$	\$	5 years	\$ 10,770	76
77										77
78	Allocated from Management Company:			25,575		2,503	2,503		23,132	78
79										79
80	TOTALS			\$ 36,345	\$	\$ 2,503	\$ 2,503		\$ 33,902	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)	\$ 15,735,722	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 253,477	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 652,229	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 398,752	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,661,134	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 Glenshire Nrsg & Rehab Ctre

0039321

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								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: \$ 40,142

Description: See Attached Schedule M

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Patient Care</u>	<u>2012 Toyota Highlander</u>	\$ <u>499.00</u>	\$ <u>5,987</u>	17
18					18
19	<u>Allocated from Management Company:</u>			<u>5,501</u>	19
20					20
21	TOTAL		\$ 499.00	\$ 11,488	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.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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? <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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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			
		1	2	3	4
		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.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	6,260	\$ 392,720	\$ 1,776	6,260	\$ 394,496	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col	hrs		2,494	153,911		2,494	153,911	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		9,022	590,654	9,828	9,022	600,482	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				678,975		678,975	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	28,029 hours	672,959		293,084		28,029	293,084 672,959	13
14	TOTAL			\$ 672,959	17,776	\$ 1,430,369	\$ 690,579	45,805	\$ 2,793,907	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 Glenshire Nrsg & Rehab Ctre# 0039321Report Period Beginning: 01/01/2014Ending: 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	\$ 689,085	\$ 817,613	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>97,371</u>)	4,480,197	4,480,197	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		13,618	6
7	Other Prepaid Expenses	332,008	332,008	7
8	Accounts Receivable (owners or related parties)	(141,708)		8
9	Other(specify): <u>Receivable from Insurance:</u>	5,919,000	5,919,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,278,582	\$ 11,562,436	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,191	13
14	Buildings, at Historical Cost		11,939,084	14
15	Leasehold Improvements, at Historical Cost	1,619,954	1,917,588	15
16	Equipment, at Historical Cost	1,441,296	1,566,859	16
17	Accumulated Depreciation (book methods)	(2,360,023)	(10,661,134)	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 (spe Escrows)		771,216	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		66,855	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 701,227	\$ 5,912,659	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,979,809	\$ 17,475,095	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,710,917	\$ 1,710,917	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	174,575	174,575	28
29	Short-Term Notes Payable		352,976	29
30	Accrued Salaries Payable	361,322	361,322	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,441	21,441	31
32	Accrued Real Estate Taxes(Sch.IX-B)		902,000	32
33	Accrued Interest Payable	311,955	348,322	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	8,481,661	8,481,661	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,061,871	\$ 12,353,214	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,804,047	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Glenner 1995 Family Trust:</u>	1,425,000	1,425,000	43
44	<u>Stockholders Loans:</u>	18,607,000	18,607,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 20,032,000	\$ 27,836,047	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 31,093,871	\$ 40,445,851	46
47	TOTAL EQUITY(page 18, line 24)	\$ (19,114,062)	\$ (22,970,756)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,979,809	\$ 17,475,095	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (17,293,064)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (17,293,064)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,820,998)	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)	\$ (1,820,998)	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)	\$ (19,114,062)	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	\$ 15,803,181	1
2	Discounts and Allowances for all Levels	(3,038,744)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,764,437	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,910,821	6
7	Oxygen	420,853	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,331,674	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	12,540	16
17	Sale of Drugs	693,717	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	127,139	19
20	Radiology and X-Ray	22,595	20
21	Other Medical Services	1,101,311	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,957,302	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income****	5,297	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,297	26
E. Other Revenue (specify):*****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	69	28
28a	<u>Gain on Disposal of Fixed Assets</u>	25,210	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 25,279	29

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,187,003	31
32	Health Care	7,951,149	32
33	General Administration	4,282,224	33
B. Capital Expense			
34	Ownership	2,345,643	34
C. Ancillary Expense			
35	Special Cost Centers	1,579,138	35
36	Provider Participation Fee	559,830	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,904,987	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,820,998)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,820,998)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,146,509	44
45	Private Pay - Net Inpatient Revenue	185,903	45
46	Medicare - Net Inpatient Revenue	1,387,753	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	826,799	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	217,473	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,764,437	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.

30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$	17,083,989	30
----	--	----	------------	----

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

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

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	1,931	2,086	\$ 109,094	\$ 52.30	1
2	Assistant Director of Nursing	3,822	4,070	157,009	38.58	2
3	Registered Nurses	54,137	58,378	1,667,178	28.56	3
4	Licensed Practical Nurses	29,680	32,607	859,251	26.35	4
5	CNAs & Orderlies	114,327	122,991	1,217,295	9.90	5
6	CNA Trainees					6
7	Licensed Therapist	25,937	28,029	672,959	24.01	7
8	Rehab/Therapy Aides	7,810	8,780	101,683	11.58	8
9	Activity Director	1,941	2,146	35,182	16.39	9
10	Activity Assistants	7,785	8,568	80,245	9.37	10
11	Social Service Workers	6,053	6,480	123,842	19.11	11
12	Dietician					12
13	Food Service Supervisor	3,887	4,599	106,371	23.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,095	31,028	292,281	9.42	15
16	Dishwashers					16
17	Maintenance Workers	6,246	7,050	97,730	13.86	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,944	2,408	130,011	53.99	20
21	Assistant Administrator	1,879	2,033	32,421	15.95	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	20,449	22,709	579,233	25.51	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	1,967	2,118	32,096	15.15	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	1,712	1,929	22,227	11.52	33
34	TOTAL (lines 1 - 33)	319,602	348,009	\$ 6,316,108 *	\$ 18.15	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	\$ 40,982	Ln 1, Col 3	35
36	Medical Director	Monthly	101,463	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	15,456	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	70	3,500	Ln 11, Col 3	44
45	Social Service Consultant	32	1,953	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	102	\$ 163,354		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	3,782	\$ 102,122	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	3,782	\$ 102,122		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	
Matthew Carlson	Administrator	0.00%	\$ 130,011	Workers' Compensation Insurance	\$ 94,385	IDPH License Fee	\$ 1,990	
Constance Crenshaw	Asst Administrator	0.00 %	32,421	Unemployment Compensation Insurance	164,440	Advertising: Employee Recruitment	395	
				FICA Taxes	480,616	Health Care Worker Background Check (Indicate # of checks performed <u>189</u>)	1,890	
				Employee Health Insurance	155,092	Patient Background Checks	2,750	
				Employee Meals	21,316			
				Illinois Municipal Retirement Fund (IMRF)*				
				Other Employee Benefits	5,950	See Attached Schedule K:	49,995	
				Union Health and Welfare	14,570			
				401K Match	6,529	Allocated from Therapy Masters, Inc.:	4,370	
				Uniform Allowance	365	Allocated from Management Company:	126	
				Non-Allowable Marketing Employee Benefits:	(40,303)	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.)			\$ 162,432	TOTAL (agree to Schedule V, line 22, col.8)		\$ 61,516		
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)			\$ 1,342,149				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,342,149				Seminar Expense	
C. Professional Services				TOTAL			Entertainment Expense ()	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
			\$				TOTAL	
See Attached Schedule C:			159,751				\$	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 159,751					

* 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	Amount of Expense Amortized Per Year								
					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 Glenshire Nrsg & Rehab Ctre# 0039321Report Period Beginning: 01/01/2014Ending: 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 \$12,424
- (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. \$ 77,664 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. \$ 559,830
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. \$ 21,316 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.

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0039321
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
GlenShire Real Estate & Development Limited Partnership	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

GlenShire Nursing & Rehabilitation Center, Inc.
 Provider # 0039321
 12/31/2014

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.	Brentwood North Healthcare & Rehabilitation	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	39,600	39,574	39,294	16,409	21,376	35,080	191,333
Jonathan Glenner	9,645	9,639	9,571	3,997	5,207	8,545	46,604
Daniel Glenner	5,400	5,397	5,359	2,238	2,915	4,784	26,093
Elliot Glenner	12,470	12,462	12,374	5,167	6,731	11,047	60,251
Joshua Ray	39,600	39,574	39,294	16,409	21,376	35,080	191,333
Total compensation received from other Nursing Homes	106,715	106,646	105,892	44,220	57,605	94,536	515,614

XIX. SUPPORT SCHEDULES

SCHEDULE C

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C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	5,638
Point ClickCare	Computers	45,428
IIT Sourcedtech	Computers	1,100
McGladrey LLP	Accounting	43,576
Frost, Ruttenberg & Rothblatt	Accounting	425
Much Shelist	Legal	17,340
Marilyn P. Dunn	Legal	585
Ashman & Stein	Legal	413
Meyers & Flower LLC	Legal	20,316
Veritex Chicago Reporting Co	Court Reporting Services	642
Personnel Planners, Inc.	Unemployment Consulting	3,148
Cindy Stachura	Consultant	1,200
		<u>139,812</u>

Allocated from Management Co:

Point ClickCare - Computer Services	689
Lexis Nexis - Computer Services	323
Health Data Systems, Inc. - Computer Services	98
S4 Group LLC - Financial Consulting	1,342
McGladrey LLP - Accounting Services	23,067
Harold Geiser - Accounting	4,528

Frost, Ruttenberg & Rothblatt - Accounting	1,033
Perfect Staffing - Recruiter	4,729
Attorney Registration - Legal	47
Much Shelist - Legal	2,354
Total allocated from Management Co.	<u>38,209</u>
Allocated from Therapy Masters:	
Casamba - Computer Services	3,946
Health Data Systems - Computer Services	83
McGladrey LLP - Accounting Services	153
Theracore - Business Consulting	31,829
Career Tree Network - Therapist Recruitment	574
Total allocated from Therapy Masters:	<u>36,584</u>
GlenShire Real Estate & Development LLC:	
Marilyn P. Dunn - Legal	877
Skidelsky & Associates - Real Estate Tax Reduction	220
First Real Estate Services, Ltd. - Real Estate Appraisal	2,750
Total allocated from GlenShire Real Estate & Development, LLC.	<u>3,847</u>
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-220
Reclass First Real Estate Services, Ltd. - Real Estate Appraisal to Line 33	-2,750
Non-Allowable Expenses:	
McGladrey LLP - Accounting	-34,572
Meyers & Flower LLC - Legal - A/R Collections	-20,316
Marilyn Dunn - Legal - out of period	-201
Marilyn Dunn - Legal -GlenShire Real Estate & Development LLC - out of period	-642
	<u>-55,731</u>
Total adjustments page 21, Sch C.	<u>19,939</u>
Total Schedule V, line 19, column 8	<u>159,751</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	34,817
FUTA	309
SUTA	1,051
401K Match	2,773
Insurance - Hospital	35,573
Employee Benefits	2,778
Other Employee Benefits	0
Workers Compensation Insurance	718
	<u>78,019</u>
Total allocated from Management Co.	<u>78,019</u>
Allocated Employee Benefits to Line #'s 7 & 27	(78,019)
Allocated from Therapy Masters, Inc.	
FICA taxes	57,058
FUTA	601
SUTA	1,132
401K Match	4,947
Insurance - Hospital	11,339
Uniform Allowance	360
Workers Compensation Insurance	2,303
	<u>77,740</u>
Total allocated from Therapy Masters, Inc.	<u>77,740</u>
Allocated Employee Benefits to Line #'s 15 & 27	(77,740)
HFS 3745 (N-4-99)	

Total

0

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Wage Assignment	-1,779
Accrued Provider Participation Fee - Tax	100,610
Accrued 401K	425
Accrued Union Dues	4,096
Refunds Exchange	-12,873
Accrued Management Fees	1,116,724
Due to Third Party	1,355,458
Professional Liability Claims	5,919,000
Total, Page 17, Line36	<u>8,481,661</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	(800)	43
Non-allowable owner interest expense	(311,955)	32
Non-allowable IL Council on Long Term Care fee	(17,564)	20
Non-allowable professional fees	(55,731)	19
Non-allowable insurance reimbursement	(382)	22
Non-allowable office expense	(2,112)	43
Non-allowable marketing salaries	(269,869)	21
Non-allowable marketing employee benefits	(40,303)	22
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(114,958)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(507,870)	10
Adjust Mgt. Co. Food to cost	(106,959)	2
Non-allowable auto expense - marketing	(6,950)	25
Total	<u>(1,435,453)</u>	

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

SCHEDULE G

	Accrued 1/01/14	Payments	Expense	Accrued 12/31/14
Balance @ 1/01/2014 - G/L# 210:	(833,000.00)		(833,000.00)	
2013 Real Estate Taxes Paid		839,632.57	839,632.57	
Estimated 2014 real estate taxes:				
2013 taxes	839,632.57			
Estimated increase	7.25%			
Estimated 2014 taxes	900,505.93			
USE	902,000.00		902,000.00	(902,000.00)
Totals	(833,000.00)	839,632.57	908,632.57	(902,000.00)

Real estate tax history:

	Year	Amount	Increase	
			\$	%
	1991	443,164.00		
	1992	465,682.00	22,518.00	5.08%
	1993	529,742.00	64,060.00	13.76%
	1994	545,165.38	15,423.38	2.91%
	1995	582,936.44	37,771.06	6.93%
	1996	601,796.63	18,860.19	3.24%
	1997	624,000.41	22,203.78	3.69%
	1998	642,857.87	18,857.46	3.02%

1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	(35,595.24)	-5.06%
2003	686,735.80	18,993.01	2.84%
2004	728,336.76	41,600.96	6.06%
2005	812,535.50	84,198.74	11.56%
2006	815,030.99	2,495.49	0.31%
2007	853,829.05	38,798.06	4.76%
2008	922,622.22	68,793.17	8.06%
2009	681,822.88	(240,799.34)	-26.10%
2010	701,966.03	20,143.15	2.95%
2011	734,593.69	32,627.66	4.65%
2012	796,990.26	62,396.57	8.49%
2013	839,632.57	42,642.31	5.35%

Provider Name: Glen Shire Nursing & Rehab Ctr.
Provider I.D. #: 0039321
Year Ended: December 31, 2014

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nursing Staff	02/18/2014	Richton Park, IL	Omnicare Of Northern IL Central LN Placement	300
Nursing Staff	08/20/2014	Richton Park, IL	Omnicare Of Northern IL Central LN Placement	300
Nursing Staff	11/11/2014	Richton Park, IL	Omnicare Of Northern IL EDU Essential Infusion Therapy	2,400
Social Workers, Case Managers	11/13/2014	Richton Park, IL	Case Management Social Work P.R.N., Inc.	350
Nursing Staff	11/11/2014	Richton Park, IL	Omnicare Of Northern IL Edu Total Parenteral Nutr.	500
			Allocated From Management Company	657
			Allocated From Therapy Masters	1,805
			Total	6,312

GlenShire Nursing and Rehabilitation Centre, LTD.
 Provider #0039321
 12/31/2014

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Tolls, Parking, Mileage	Stickers	Repairs & Maintenance	Total
Direct Expense	18,148	450	229	0	18,827
Non-allowable auto expense - marketing					-6,950
Allocated from Therapy Masters, Inc.					1,033
Allocated from Management Company					6,352
TOTAL	18,148	450	229	0	19,262

	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	93929 18.66%	92,291 18.34%	105,965 21.05%	37,609 7.47%	81,480 16.19%	76,498 15.20%	15,564 3.09%	503,336 1		
2008 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2009 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2010 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2011 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2012 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2013 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
		GLENBRIDGE	GLENCREST								
	84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%	82,060 15.17%	82,504 15.25%	49,247 9.10%	540,919 100.00%		
2014 NO ADDITIONS		<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

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	29,988
Collaborative Healthcare Urgency Group Dues	250
Employment Fees	31,800
State Fire Marshall Boiler Inspections	400
Cook County Department of Environmental Control Inspection Fee	338
Secretary of State Annual Report Fee	175
CLIA Laboratory Program Certificate of Waiver User Fee	100
Village of Richton Park Elevator Inspection, Health Inspection Fee	1,008
Joint Commission Fees	3,500
Non-allowable Illinois Council on Long Term Care PAC Fees	(17,564)
Total	<u>49,995</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	GLENCREST 111,372/460,292	GLEN OAKS 101,895/460,292	GLEN ELSTON 41,220/460,292	GLENSHIRE 102,753/460,292		
		6,647	6,647	6,647	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382		
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		
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>	<u>TOTAL</u>
					93,767	95,262	106,511	40,267	78,093	74,334	488,234
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	100.00%
2007 NO ADDITIONS				<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>	<u>146,596</u>

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>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336
	18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036							
	<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>4,998</u>	<u>161,632</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>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2009 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2010 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	14,596	160,314
Differences due to error in formula:		-226	-220	-258	-93	-200	-201	-1,318
(Total allocated over 99.18 % not 100.00 %)								

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2011 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2012 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2013 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2014 NO ADDITIONS	161,632	27,690	27,080	31,645	11,328	24,520	14,715	161,632

SCHEDULE M

Page 14, XII. Rental Costs

16. Rental Amount for movable equipment:

	Ice-Machine	Copy Machine	Postage	Generator Rental	Hall's Rental	Dish Machine	Rental of Cooling Units	Total
Direct Expense	1,860	12,402	480	10,135	1,295	4,278	8,045	38,495
Allocated from Therapy Masters, Inc.								0
Allocated from Management Company								1,647
TOTAL	1,860	12,402	480	10,135	1,295	4,278	8,045	40,142