

Facility Name & ID Number Ballard Respiratory & Rehab

0053355 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>231</u>	Skilled (SNF)	<u>231</u>	<u>84,315</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>0</u>	Intermediate (ICF)	<u>0</u>	<u>0</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>231</u>	TOTALS	<u>231</u>	<u>84,315</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,417</u>	<u>1,153</u>	<u>11,061</u>	<u>20,631</u>	8
9	SNF/PED					9
10	ICF	<u>25,252</u>	<u>3,457</u>	<u>0</u>	<u>28,709</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,669</u>	<u>4,610</u>	<u>11,061</u>	<u>49,340</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.52%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES NO

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

YES NO

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

Date started 12/08/2014

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

YES Date 12/08/2014 NO

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

YES NO If YES, enter number of beds certified 231 and days of care provided 7,393

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name & ID Number

Ballard Respiratory & Rehab

0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

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		65,156	579,518	644,674		644,674		644,674		1
2	Food Purchase		488,227		488,227	(24,997)	463,230	(83,539)	379,691		2
3	Housekeeping	320,682	33,012		353,694		353,694		353,694		3
4	Laundry	116,345	6,345	20,316	143,006		143,006		143,006		4
5	Heat and Other Utilities			270,454	270,454		270,454	3,079	273,533		5
6	Maintenance	94,071	12,548	157,532	264,151		264,151	4,748	268,899		6
7	Other (specify):* Allocated Employee Benefits							316	316		7
8	TOTAL General Services	531,098	605,288	1,027,820	2,164,206	(24,997)	2,139,209	(75,396)	2,063,813		8
	B. Health Care and Programs										
9	Medical Director			94,500	94,500		94,500		94,500		9
10	Nursing and Medical Records	5,469,381	1,375,909	124,614	6,969,904		6,969,904	(475,921)	6,493,983		10
10a	Therapy	1,505,372	6,320	1,451,946	2,963,638		2,963,638	(219,308)	2,744,330		10a
11	Activities	159,245	5,743	3,581	168,569		168,569		168,569		11
12	Social Services	103,885		25,808	129,693		129,693		129,693		12
13	CNA Training										13
14	Program Transportation			437	437		437		437		14
15	Other (specify):* Allocated Employee Benefits							117,002	117,002		15
16	TOTAL Health Care and Programs	7,237,883	1,387,972	1,700,886	10,326,741		10,326,741	(578,227)	9,748,514		16
	C. General Administration										
17	Administrative	169,810			169,810		169,810	36,523	206,333		17
18	Directors Fees										18
19	Professional Services			150,544	150,544	(2,750)	147,794	67,841	215,635		19
20	Dues, Fees, Subscriptions & Promotions			129,593	129,593	1,400	130,993	(10,258)	120,735		20
21	Clerical & General Office Expenses	562,976	159,927	57,088	779,991	(1,400)	778,591	353,052	1,131,643		21
22	Employee Benefits & Payroll Taxes			2,120,162	2,120,162	24,997	2,145,159		2,145,159		22
23	Inservice Training & Education			934	934		934	3,541	4,475		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			159	159		159	7,982	8,141		25
26	Insurance-Prop.Liab.Malpractice			206,556	206,556		206,556	5,248	211,804		26
27	Other (specify):* Allocated Employee Benefits							61,530	61,530		27
28	TOTAL General Administration	732,786	159,927	2,665,036	3,557,749	22,247	3,579,996	525,459	4,105,455		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,501,767	2,153,187	5,393,742	16,048,696	(2,750)	16,045,946	(128,164)	15,917,782		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

Ballard Respiratory & Rehab

#0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

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			12,964	12,964		12,964	540,703	553,667			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			67,920	67,920		67,920	799,832	867,752			32
33	Real Estate Taxes					2,750	2,750	957,610	960,360			33
34	Rent-Facility & Grounds			1,748,540	1,748,540		1,748,540	(1,717,190)	31,350			34
35	Rent-Equipment & Vehicles			43,372	43,372		43,372	4,054	47,426			35
36	Other (specify):* Amort Intang Assets							315,899	315,899			36
37	TOTAL Ownership			1,872,796	1,872,796	2,750	1,875,546	900,908	2,776,454			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		827,370	244,489	1,071,859		1,071,859	(97,740)	974,119			39
40	Barber and Beauty Shops			2,372	2,372		2,372		2,372			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			376,756	376,756		376,756		376,756			42
43	Other (specify):* Non-Allowable Costs			359,367	359,367		359,367	(359,367)				43
44	TOTAL Special Cost Centers		827,370	982,984	1,810,354		1,810,354	(457,107)	1,353,247			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,501,767	2,980,557	8,249,522	19,731,846		19,731,846	315,637	20,047,483			45

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

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning: 1/01/2015

Ending: 12/31/2015

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	(3,567)	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				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,021)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(344,818)	43		24
25	Fund Raising, Advertising and Promotional	(12,223)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(697,570)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,060,199)		\$	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
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	1,375,836		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,375,836		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ 315,637		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		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY					
48		49		50	
				51	
				52	

Ballard Respiratory & Rehab

ID# 0053355

Report Period Beginning: 1/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (102,304)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(373,617)	10	2
3	Adjust Mgt Co. food to cost	(83,539)	2	3
4	Non-allowable patient clothing	(305)	43	4
5	Non-allowable professional fees	(23,335)	19	5
6	Non-allowable office expense	(1,751)	43	6
7	Non-allowable bank fees	(480)	43	7
8	Non-allowable auto expense - marketing	(79)	25	8
9	Non-allowable Illinois Council on Long Term Care Dues	(14,420)	20	9
10	Adjust pharmacy expense to cost	(97,740)	39	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(697,570)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Ballard Respiratory & Rehab# 0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

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	(83,539)	0	0	0	0	0	0	0	0	0	0	(83,539)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,079	0	0	0	0	0	0	0	0	3,079	5
6	Maintenance	0	0	4,722	0	26	0	0	0	0	0	0	4,748	6
7	Other (specify):*	0	0	316	0	0	0	0	0	0	0	0	316	7
8	TOTAL General Services	(83,539)	0	8,117	0	26	0	0	0	0	0	0	(75,396)	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	(475,921)	0	0	0	0	0	0	0	0	0	0	(475,921)	10
10a	Therapy	0	0	0	0	(219,308)	0	0	0	0	0	0	(219,308)	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	117,002	0	0	0	0	0	0	117,002	15
16	TOTAL Health Care and Programs	(475,921)	0	0	0	(102,306)	0	0	0	0	0	0	(578,227)	16
	C. General Administration													
17	Administrative	0	0	36,523	0	0	0	0	0	0	0	0	36,523	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(23,335)	0	24,427	14,200	52,549	0	0	0	0	0	0	67,841	19
20	Fees, Subscriptions & Promotions	(14,420)	0	96	0	4,066	0	0	0	0	0	0	(10,258)	20
21	Clerical & General Office Expenses	(3,567)	0	343,460	0	13,159	0	0	0	0	0	0	353,052	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	909	0	2,632	0	0	0	0	0	0	3,541	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(79)	0	5,853	0	2,208	0	0	0	0	0	0	7,982	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,624	0	1,624	0	0	0	0	0	0	5,248	26
27	Other (specify):*	0	0	60,348	0	1,182	0	0	0	0	0	0	61,530	27
28	TOTAL General Administration	(41,401)	0	475,240	14,200	77,420	0	0	0	0	0	0	525,459	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(600,861)	0	483,357	14,200	(24,860)	0	0	0	0	0	0	(128,164)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Ballard Respiratory & Rehab# 0053355

Report Period Beginning:

1/01/2015 Ending:

12/31/2015

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	6,703	534,000	0	0	0	0	0	0	0	540,703	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	799,832	0	0	0	0	0	0	0	799,832	32
33	Real Estate Taxes	0	0	5,420	952,190	0	0	0	0	0	0	0	957,610	33
34	Rent-Facility & Grounds	0	0	0	(1,717,190)	0	0	0	0	0	0	0	(1,717,190)	34
35	Rent-Equipment & Vehicles	0	0	4,054	0	0	0	0	0	0	0	0	4,054	35
36	Other (specify):*	0	0	0	315,899	0	0	0	0	0	0	0	315,899	36
37	TOTAL Ownership	0	0	16,177	884,731	0	900,908	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	(97,740)	0	0	0	0	0	0	0	0	0	0	(97,740)	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):*	(361,598)	0	0	2,231	0	0	0	0	0	0	0	(359,367)	43
44	TOTAL Special Cost Centers	(459,338)	0	0	2,231	0	(457,107)	44						
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,060,199)	0	499,534	901,162	(24,860)	0	0	0	0	0	0	315,637	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		See Attached Page 6 -Supplemental		See Attached Schedule A		
Joshua Ray						

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	Total from Page 6A	\$	Glen Health and Home Management, Inc.	A	\$ 499,534	\$ 499,534	1
2	V							2
3	V	Total from Page 6B	1,717,190	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	2,618,352	901,162	3
4	V							4
5	V	Total from Page 6C	1,451,944	Therapy Masters, Inc.	C	1,427,084	(24,860)	5
6	V							6
7	V							7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A: Sidney Glenner 100.00 % through attribution				10
11	V			B: Sidney Glenner 50.00 %, Joshua Ray 50.00 %				11
12	V			C: Sidney Glenner 100.00 %				12
13	V							13
14	Total		\$ 3,169,134			\$ 4,544,970	\$ * 1,375,836	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Management Fees	\$	Glen Health and Home Management, Inc.	A	\$		15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,079	3,079	16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,845	2,845	17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	24,427	24,427	18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	96	96	19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	21,780	21,780	20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	60,664	60,664	21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	909	909	22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	5,853	5,853	23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,624	3,624	24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	6,703	6,703	25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	5,420	5,420	26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	4,054	4,054	27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,877	1,877	28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	36,523	36,523	29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	321,680	321,680	30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(60,664)	(60,664)	31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	316	316	32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,151	6,151	33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	54,197	54,197	34
35	V							35
36	V							36
37	V			A - Ownership: Sidney Glenner - 100 % through attribution				37
38	V							38
39	Total		\$			\$ 499,534	\$ * 499,534	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	32 Interest Expense	\$	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	\$ 763,441	\$	763,441	15
16	V	30 Depreciation		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	534,000		534,000	16
17	V	33 Real Estate Taxes		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	952,190		952,190	17
18	V	34 Rental Income	1,717,190	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B			(1,717,190)	18
19	V	32 Interest Income		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	(118)		(118)	19
20	V	19 Professional Fees		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	14,200		14,200	20
21	V	32 Amortization of Mortgage Costs		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	36,509		36,509	21
22	V	43 Office Expense		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	1,751		1,751	22
23	V	43 Bank Fees		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	480		480	23
24	V	36 Amortization of Intangible Assets		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	315,899		315,899	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V			B- Ownership:					34
35	V			Sidney Glenner - 50.00 %					35
36	V			Joshua Ray - 50.00 %					36
37	V								37
38	V								38
39	Total		\$ 1,717,190			\$ 2,618,352	\$ *	901,162	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	\$ 1,451,944	Therapy Masters, Inc.	C	\$ 1,232,636	\$ (219,308)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	52,549	52,549
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	145	145
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	26	26
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	11,867	11,867
20	V	21 Clerical		Therapy Masters, Inc.	C	1,292	1,292
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	118,184	118,184
22	V	23 Training and Education		Therapy Masters, Inc.	C	2,632	2,632
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	2,208	2,208
24	V	20 Employment Fees		Therapy Masters, Inc.	C	3,921	3,921
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(118,184)	(118,184)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	117,002	117,002
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	1,182	1,182
28	V	26 Insurance - Liability		Therapy Masters, Inc.	C	1,624	1,624
29	V						
30	V						
31	V						
32	V						
33	V						
34	V			C - Ownership: 100.00 % Sidney Glenner			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,451,944			\$ 1,427,084	\$ * (24,860)

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				17
18	Joshua Ray	20.00 %	Centre, Ltd.					18
19								19
20								20
21	Sidney Glenner	99.00 %	Brentwood North Healthcare and Rehabilitation	Riverwoods				21
22	Joshua Ray	1.00 %	Centre, Inc.					22
23								23
24	Sidney Glenner	50.00 %	Glen Saint Andrew Living Community LLC.	Niles				24
25	Joshua Ray	50.00 %						25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Ballard Respiratory & Rehab # 0053355 Report Period Beginning: 1/01/2015 Ending: 12/31/2015

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	50.00 %	207,938	4	11.00 %	Salary	\$ 18,262	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	49,120	4	11.00 %	Salary	4,314	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	61,218	4	11.00 %	Salary	5,376	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	27,538	4	11.00 %	Salary	2,418	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	50.00 %	207,938	4	11.00 %	Salary	18,262	Ln 17, Col 7	5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 48,632		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 Ballard Respiratory & Rehab

0053355

Report Period Beginning:

1/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	611,160	9	\$ 38,143	\$ 49,340	\$ 3,079	1
2	6	Repairs and Maintenance	Resident Days	611,160	9	35,244	49,340	2,845	2
3	19	Professional Fees	Resident Days	611,160	9	302,569	49,340	24,427	3
4	20	Licenses, Permits and Inspection	Resident Days	611,160	9	1,190	49,340	96	4
5	21	Clerical	Resident Days	611,160	9	269,777	49,340	21,780	5
6	22	Employee Benefits and Payroll	Resident Days	611,160	9	751,422	49,340	60,664	6
7	23	Training and Education	Resident Days	611,160	9	11,264	49,340	909	7
8	25	Auto Expenses	Resident Days	611,160	9	72,505	49,340	5,853	8
9	26	Insurance	Resident Days	611,160	9	44,894	49,340	3,624	9
10	30	Depreciation	Resident Days	611,160	9	83,029	49,340	6,703	10
11	33	Real Estate Taxes	Resident Days	611,160	9	67,133	49,340	5,420	11
12	35	Equipment and Vehicle Rental	Resident Days	611,160	9	50,212	49,340	4,054	12
13	6	Janitorial Salaries	Resident Days	611,160	9	23,245	23,245	1,877	13
14	17	Officer's Salaries	Resident Days	611,160	9	452,400	452,400	36,523	14
15	21	Administrative Salaries	Resident Days	611,160	9	3,984,560	3,984,560	321,680	15
16	22	Employee Benefits	Payroll					(60,664)	16
17	7	Employee Benefits - Janitorial	Payroll					316	17
18	27	Employee Benefits - Officer's	Payroll					6,151	18
19	27	Employee Benefits - Admin	Payroll					54,197	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,187,587	\$ 4,460,205	\$ 499,534	25

Facility Name & ID Number

Ballard Respiratory & Rehab

0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	Name of Lender	2		3	4	5	6		8	9	10						
		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	The Private Bank		X	Mortgage		12/08/14	\$ 19,418,325	\$ 19,418,325	12/08/2024	0.0400	\$ 763,441	1					
2	The Private Bank		X	Amortization of mortgage costs							36,509	2					
3												3					
4												4					
5												5					
Working Capital																	
6	SLG Limited Partnership	X		Working Capital		12/31/14	800,000	800,000				6					
7	Joshua Ray	X		Working Capital		12/31/14	800,000	800,000				7					
8	The Private Bank		X	Working Capital		12/08/14	2,480,000	2,480,000		0.0400	67,920	8					
9	TOTAL Facility Related						\$ 23,498,325	\$ 23,498,325			\$ 867,870	9					
B. Non-Facility Related*																	
10									Interest Income Offset:		(118)	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			(118)	14					
15	TOTALS (line 9+line14)						\$ 23,498,325	\$ 23,498,325			\$ 867,752	15					

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

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

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

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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 52,917 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 3

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>83,740</u>	<u>2014</u>	<u>\$ 1,100,000</u>	1
2	<u>Allocated from Management Company:</u>			<u>6,855</u>	2
3	TOTALS	83,740		\$ 1,106,855	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	231	2014	1974	\$ 10,800,000	\$ 364,000	30	\$ 364,000	\$	\$ 364,000
5									
6	See Attached		1996	146,428			4,836	4,836	
7	Schedule J								
8									
	Improvement Type**								
9	Furnish and install free standing building exterior monument sign		2014	17,100	1,710	10	1,710		2,565
10	Furnish and install signage on east exterior wall of building and west exterior wall of building at the fourth floor		2015	17,970	899	10	899		899
11									
12	Install new LED lighting and power supplies on signage on the exterior west and east walls of the building		2015	6,580	329	10	329		329
13									
14	New controllers, operators and wiring for elevator modernization		2015	35,000	1,750	10	1,750		1,750
15									
16									
17									
18									
19									
20	See Attached Schedule L:								
21	Leasehold Improvements Allocated from Management Company		1998	8,064			371	371	12,882
22	Leasehold Improvements Allocated from Management Company		1999	3,368					
23	Leasehold Improvements Allocated from Management Company		2000	403					
24	Leasehold Improvements Allocated from Management Company		2008	1,214					
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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 Ballard Respiratory & Rehab

0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
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								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 11,036,127	\$ 368,688		\$ 373,895	\$ 5,207	\$ 382,425	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 15,355	\$ 4,286	\$ 4,286	\$	5, 10 years	\$ 4,606	71
72	Current Year Purchases	1,763,772	173,991	173,991		5, 10 years	173,991	72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	64,235		935	935		53,779	74
75	TOTALS	\$ 1,843,362	\$ 178,277	\$ 179,212	\$ 935		\$ 232,376	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Company:			\$ 13,610	\$	\$ 560	\$ 560		\$ 13,115	76
77										77
78										78
79										79
80	TOTALS			\$ 13,610	\$	\$ 560	\$ 560		\$ 13,115	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)	\$ 13,999,954	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 546,965	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 553,667	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 6,702	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 627,916	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 Ballard Respiratory & Rehab

0053355

Report Period Beginning: 1/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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 _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 44,379 Description: Copiers \$16,094, Ventilators,\$25,994, Postage \$385, Ice-machine \$900, Mgt Company: \$1,006

(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>Allocated from Management Company:</u>		\$ _____	\$ <u>3,047</u>	17
18			_____	_____	18
19			_____	_____	19
20			_____	_____	20
21	TOTAL		\$ _____	\$ <u>3,047</u>	21

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

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

Facility Name & ID Number Ballard Respiratory & Rehab # 0053355 Report Period Beginning: 1/01/2015 Ending: 12/31/2015
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	Ln 10a, Col 3	hrs	\$		10,781	\$ 586,002	\$	10,781	\$ 586,002	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 2&3	hrs			1,768	103,390	75	1,768	103,465	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs			13,679	762,552	6,245	13,679	768,797	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 prescripts					827,370		827,370	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify):										12
13	Radiology and Laboratory Other (specify): <u>Respiratory Therapist</u>	Ln 39, Col 3 Ln10a, Col 1	56,225 hours	1,505,372			244,489		56,225	1,505,372	13
14	TOTAL			\$ 1,505,372		26,228	\$ 1,696,433	\$ 833,690	82,453	\$ 4,035,495	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 **Ballard Respiratory & Rehab**# **0053355**Report Period Beginning: **1/01/2015**

Ending:

12/31/2015**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2015**

(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	\$ (624,019)	\$ (193,306)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	8,716,535	8,716,535	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	265,843	265,843	6
7	Other Prepaid Expenses	7,060	7,060	7
8	Accounts Receivable (owners or related parties)	(906,209)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,459,210	\$ 8,796,132	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,106,855	13
14	Buildings, at Historical Cost		10,826,428	14
15	Leasehold Improvements, at Historical Cost	76,650	209,699	15
16	Equipment, at Historical Cost	79,126	1,856,972	16
17	Accumulated Depreciation (book methods)	(14,140)	(627,916)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Intangible Assets)		2,814,101	22
23	Other(specify): Mortgage Costs (Net):		146,037	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 141,636	\$ 16,332,176	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,600,846	\$ 25,128,308	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,205,658	\$ 3,205,658	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	408,471	408,471	30
31	Accrued Taxes Payable (excluding real estate taxes)	97	97	31
32	Accrued Real Estate Taxes(Sch.IX-B)		940,000	32
33	Accrued Interest Payable		72,882	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	944,108	944,108	36
37	Loans Payable - Bank:	2,038,284	2,038,284	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,596,618	\$ 7,609,500	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		441,716	39
40	Mortgage Payable		19,418,325	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Members:	1,600,000	1,600,000	43
44	Due to Related Parties:	2,209,537	2,917,890	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,809,537	\$ 24,377,931	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 10,406,155	\$ 31,987,431	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,805,309)	\$ (6,859,123)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,600,846	\$ 25,128,308	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (13,618)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (13,618)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,791,691)	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)	\$ (2,791,691)	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)	\$ (2,805,309)	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	\$ 14,018,500	1
2	Discounts and Allowances for all Levels	(5,385,107)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,633,393	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,050,447	6
7	Oxygen	1,253,196	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,303,643	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	767,234	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	78,169	19
20	Radiology and X-Ray	7,740	20
21	Other Medical Services	2,149,070	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,002,213	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	906	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 906	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)		29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,940,155	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,164,206	31
32	Health Care	10,326,741	32
33	General Administration	3,557,749	33
B. Capital Expense			
34	Ownership	1,872,796	34
C. Ancillary Expense			
35	Special Cost Centers	1,433,598	35
36	Provider Participation Fee	376,756	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,731,846	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,791,691)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,791,691)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,379,431	44
45	Private Pay - Net Inpatient Revenue	628,702	45
46	Medicare - Net Inpatient Revenue	1,602,846	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	1,022,414	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,633,393	49

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

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

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

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

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,360	2,850	\$ 153,875	\$ 53.99	1
2	Assistant Director of Nursing	1,068	1,157	47,990	41.48	2
3	Registered Nurses	64,869	113,577	3,567,097	31.41	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	78,387	127,305	1,700,419	13.36	5
6	CNA Trainees					6
7	Licensed Therapist	27,918	56,225	1,505,372	26.77	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,968	2,088	56,354	26.99	9
10	Activity Assistants	7,220	8,213	102,891	12.53	10
11	Social Service Workers	4,388	4,780	103,885	21.73	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	5,731	6,411	94,071	14.67	17
18	Housekeepers	25,365	28,224	320,682	11.36	18
19	Laundry	9,416	10,535	116,345	11.04	19
20	Administrator	2,256	2,444	169,810	69.48	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	27,649	29,909	562,976	18.82	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	258,595	393,718	\$ 8,501,767 *	\$ 21.59	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	\$ 34,518	Ln 1, Col 3	35
36	Medical Director	Monthly	94,500	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,235	Ln10, 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	71	3,581	Ln11, Col 3	44
45	Social Service Consultant	60	3,702	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	22,106	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	131	\$ 169,642		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	2,941	\$ 79,414	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,941	\$ 79,414		53

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

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

Facility Name & ID Number Ballard Respiratory & Rehab# 0053355

Report Period Beginning:

1/01/2015

Ending:

12/31/2015**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 \$8,839
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5, 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 87,542 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. \$ 376,756
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. \$ 24,997 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.

Ballard Respiratory and Rehabilitation Center, LLC.
Provider I.D. # 0053355
12/31/2015

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
Ballard Respiratory and Rehabilitation Center Real Estate LLC.	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
Therapy Masters	Skokie	Therapy company

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Brentwood North Healthcare & Rehabilitation	Glen Saint Andrew Living Comm	
Sidney Glenner	32,680	33,989	33,954	14,196	25,016	27,716	17,257	23,130	207,938
Jonathan Glenner	7,720	8,029	8,021	3,353	5,909	6,547	4,077	5,464	49,120
Daniel Glenner	9,621	10,007	9,996	4,179	7,365	8,160	5,081	6,809	61,218
Elliot Glenner	4,328	4,501	4,497	1,880	3,313	3,671	2,285	3,063	27,538
Joshua Ray	32,680	33,989	33,954	14,196	25,016	27,716	17,257	23,130	207,938
Total compensation received from other Nursing Homes	87,029	90,515	90,422	37,804	66,619	73,810	45,957	61,596	553,752

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
 Page 21

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Kronos	Computers	11,850
Point ClickCare	Computers	36,450
American Healthtech	Computers	3,455
Think Anew	Computers	2,250
EHealth Data Solutions	Computers	1,350
Net Health	Computers	6,375
McGladrey LLP	Accounting	12,500
Frost, Ruttenberg & Rothblatt	Accounting	2,920
Much Shelist	Legal	14,999
Gutnicki LLP	Legal	6,680
Marilyn P. Dunn	Legal	30
Polsinelli	Legal	40,414
Meyers & Flowers LLC	Legal	565
Admiral Environmental Services, Inc.	Environmental Consulting	3,096
2401 Incorporated	Construction Management	3,060
First Real Estate Services, Ltd.	Real Estate Appraisal	2,750
Five Star Valet	Valet Services	300
Creative Technology Solutions	IT Consultation	1,500
Total Schedule V, Line 19, Col. 3		<u>150,544</u>

Allocated from Management Co:

Point ClickCare - Computer Services	157
Lexis Nexis - Computer Services	129
Health Data Systems, Inc. - Computer Services	77
Inpriva - Computer Services	166
S4 Group LLC - Financial Consulting	404

McGladrey LLP - Accounting Services	16,301
Govig - Recruiting	2,018
Perfect Staffing - Recruiting	2,725
Ashman & Stein - Legal	120
Polsinelli - Legal	1,505
Marilyn Dunn - Legal	14
Much Shelist - Legal	811
Total allocated from Management Co.	<u>24,427</u>
Allocated from Therapy Masters, Inc.:	
Casamba - Computer Services	6,120
Health Data Services - Computer Services	108
McGladrey LLP - Accounting Services	212
Theracore - Business Consulting	39,220
Personnel Planners - Business Consulting	98
Career Tree Network - Therapist Recruitment	6,791
Total allocated from Therapy Masters:	<u>52,549</u>
Allocated from Ballard Respiratory & Rehabilitation Center Real Estate, LLC.:	
RPS GaiaTech - Environmental Risk Management	14,200
Total allocated from Ballard Respiratory & Rehabilitation Center Real Estate, LLC:	<u>14,200</u>
Reclass First Real Estate Services, Ltd. to Line 33	-2,750
Non-Allowable Expenses:	
Polsinelli - Legal - out of period, purchase of facility	-15,790
Gutnicki LLP - loan modification	-6,680
Meyers & Flowers - Legal A/R Collections	-565
Five Star Valet - Valet Service	-300
Total Non-Allowable Expenses:	<u>-23,335</u>
Total adjustments page 21, Sch C.	<u>65,091</u>
Total Schedule V, line 19, column 8	<u>215,635</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	24,169
FUTA	187
SUTA	955
401K Match	2,229
Insurance - Hospital	29,403
Workers Compensation Insurance	3,721
Total allocated from Management Co.	<u>60,664</u>
Employee Benefits reclassified to Lines 7, 27	-60,664
Allocated from Therapy Masters, Inc.:	
FICA taxes	85,298
FUTA	942
SUTA	1,352
401K Match	5,375
Insurance - Hospital	19,225
Workers Compensation Insurance	5,992
Total allocated from Therapy Masters, Inc. Co.	<u>118,184</u>
Employee Benefits reclassified to Lines 15,27	-118,184
Total allocated to Page 21	<u>0</u>

Ballard Respiratory and Rehabilitation Center, LLC.
Provider I.D. # 0053355
12/31/2015

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	208,907
Accrued Expenses	220,892
Due to Third Party	288,857
Due to Prior Owner	155,300
Accrued Provider Participation Fee - Tax	70,152
Total, Page 17, Line 36	<u>944,108</u>

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-305	43
Non-allowable office expense	-1,751	43
Non-allowable bank fees	-480	43
Non-allowable professional fees	-23,335	19
Non-allowable auto expense - marketing	-79	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-14,420	20
Adjust mgt co. med supplies - med'A' to cost	-102,304	10
Adjust mgt co. med supplies - med'other' to cost	-373,617	10
Adjust mgt co. food to cost	-83,539	2
Adjust pharmacy expense to cost	-97,740	39
Total	<u>-697,570</u>	

Ballard Respiratory and Rehabilitation Center RE LLC
Accrued Real Estate Taxes
12/31/2015

SCHEDULE G

	Accrued 1/01/15	Payments	Expense	Accrued 12/31/15
Balance @ 1/01/15:	<u>(882,560.31)</u>		<u>(882,560.31)</u>	
2014 Real Estate Taxes Paid		894,749.90	894,749.90	
Estimated 2015 real estate taxes:				
2014 taxes	894,749.90			
Estimated increase	<u>5.00%</u>			
Estimated 2015 taxes	939,487.40			
	USE <u>940,000.00</u>		940,000.00	(940,000.00)
Totals	<u>(882,560.31)</u>	894,749.90	952,189.59	<u>(940,000.00)</u>

Real estate tax history:

Year	Amount	\$	Increase	%
2014	894,749.90			

Provider Name: Ballard Respiratory and Rehabilitation

Provider I.D. #: 0053355

Year Ended: December 31, 2015

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Stephen Nussbaum Scolastica Kane	3/10/2015	Skokie, IL	Illinois Council on Long Term Care Important Changes to the State Operations Manual that Impact Your Facility	210
Barbara Trapp	4/06/2015	Chicago, IL	Chair Chi Seminar (Exercises and Activities)	130
Andrew Rzaca	4/16/2015	Schaumburg, IL	Chair Chi Seminar (Exercises and Activities) Continuing Education	179
Kyung-ja Mukoyama	3/31/2015	Chicago, IL	Cross Country Education Seminar (Exercises and Activities)	199
Admissions Department	8/31/2015	Skokie, IL	Positive Vibe Coaching Training for Admissions Department	111
Stephen Nussbaum	8/11/2015	Skokie, IL	Illinois Council on Long Term Care Understanding the Payer Sources for Long Term Care	105
			Allocated From Management Company	909
			Allocated From Therapy Masters	2,632
			Total	<u>4,475</u>

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	0	159	159
Non-allowable auto expense - marketing			-79
Allocated from Management Company			5,853
Allocated from Therapy Masters			2,208
TOTAL	<u>0</u>	<u>159</u>	<u>8,141</u>

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS		NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348		
				7/1/99- 12/31/2004	COST 12/31/2000						
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	-	43,249	-
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					<u>2,127,420</u>	1,807,111	404,583	437,248	-	400,041	-
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000						
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-
2001 NO ADDITIONS											
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825						
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-

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

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

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

2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>
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		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2009 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2010 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2011 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2012 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2013 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2014 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

NURSING CALCULATION BASED ON 2015 CENSUS

2015 NO ADDITIONS

	HOME	GLENBRIDGE	GLENCREST	GLEN OAKS
PERCENTAGE		91,738	91,834	88,298
84.9438%		15.01%	15.03%	14.45%
	<u>2,135,245</u>	<u>272,254</u>	<u>272,539</u>	<u>262,045</u>

SCHEDULE J

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

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

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

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

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

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

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

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

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

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

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>BALLARD</u>	<u>GSALC</u>	<u>TOTAL</u>
38,356	67,590	74,884	46,627	49,340	62,493	611,160
6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
<u>113,830</u>	<u>200,589</u>	<u>222,236</u>	<u>138,376</u>	<u>146,428</u>	<u>185,462</u>	<u>1,006,921</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	23,259
Employment Fees	100,838
Reimbursement of License Fees	80
Joint Commission Annual Certification, Program Fee	2,500
Secretary of State Annual Report Fee	250
Cook County Collector Fee	526
CLIA Laboratory Program Certificate of Waiver User Fees	150
Non-allowable Illinois Council on Long Term Care Dues	-14,420
Total allocated to Page 21	<u>113,183</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				99,886	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609	
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000						
				146,596	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,767	95,262	106,511	40,267	78,093	74,334
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,929	92,291	105,965	37,609	81,480	76,498
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036						
				161,632	30,163	29,637	34,028	12,077	26,165	24,565
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					92,668	90,627	105,904	37,909	82,060	82,504
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653

2010 NO ADDITIONS

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>	
	92,668	90,627	105,904	37,909	82,060	82,504	
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	
	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>	
Amounts as reported on cost report:	27,464	26,860	31,387	11,235	24,320	24,452	
Differences due to error in formula:	-226	-220	-258	-93	-200	-201	
(Total allocated over 99.18 % not 100.00 %)							

		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>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
		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>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2012 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
		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>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2013 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
		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>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2014 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
		CALCULATION BASED ON 2015 CENSUS					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		91,738	91,834	88,298	38,356	67,590	74,884
		15.01%	15.03%	14.45%	6.28%	11.06%	12.25%
2015 NO ADDITIONS	<u>161,632</u>	<u>24,262</u>	<u>24,287</u>	<u>23,352</u>	<u>10,144</u>	<u>17,875</u>	<u>19,804</u>

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

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

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

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

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

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

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

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

<u>BRENTWOOD</u>	<u>BALLARD</u>	<u>GSALC</u>	<u>TOTAL</u>
46,627	49,340	62,493	611,160
7.63%	8.07%	10.23%	100.00%
<u>12,331</u>	<u>13,049</u>	<u>16,527</u>	<u>161,632</u>