

Facility Name & ID Number Glencrest HC & Rehab Ctre

0028753 Report Period Beginning: 01/01/2015 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 | 312 | Skilled (SNF) | 312 | 113,880 | 1 |
| 2 | | Skilled Pediatric (SNF/PED) | | | 2 |
| 3 | 0 | Intermediate (ICF) | 0 | 0 | 3 |
| 4 | | Intermediate/DD | | | 4 |
| 5 | | Sheltered Care (SC) | | | 5 |
| 6 | | ICF/DD 16 or Less | | | 6 |
| 7 | 312 | TOTALS | 312 | 113,880 | 7 |

B. Census-For the entire report period.

| | 1 Level of Care | 2 3 4 5 Patient Days by Level of Care and Primary Source of Payment | | | | |
|----|--------------------|--|-------------|-------|--------|----|
| | | Medicaid Recipient | Private Pay | Other | Total | |
| 8 | SNF | 32,275 | 834 | 8,355 | 41,464 | 8 |
| 9 | SNF/PED | | | | | 9 |
| 10 | ICF | 48,412 | 1,250 | 708 | 50,370 | 10 |
| 11 | ICF/DD | | | | | 11 |
| 12 | SC | | | | | 12 |
| 13 | DD 16 OR LESS | | | | | 13 |
| 14 | TOTALS | 80,687 | 2,084 | 9,063 | 91,834 | 14 |

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.64%

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

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

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

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

None

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

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

YES NO

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

YES NO

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

Date started 06/01/84

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

YES Date 2/14/94 NO

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

YES NO If YES, enter number of beds certified 312 and days of care provided 6,025

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: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number

Glencrest HC & Rehab Ctre

0028753

Report Period Beginning:

01/01/2015

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 | 504,052 | 101,857 | 41,007 | 646,916 | | 646,916 | | 646,916 | | 1 |
| 2 | Food Purchase | | 969,911 | | 969,911 | (45,988) | 923,923 | (147,677) | 776,246 | | 2 |
| 3 | Housekeeping | 331,358 | 130,360 | | 461,718 | | 461,718 | | 461,718 | | 3 |
| 4 | Laundry | 171,395 | 50,915 | | 222,310 | | 222,310 | | 222,310 | | 4 |
| 5 | Heat and Other Utilities | | | 319,980 | 319,980 | | 319,980 | 5,731 | 325,711 | | 5 |
| 6 | Maintenance | 130,972 | 72,263 | 236,477 | 439,712 | | 439,712 | 8,815 | 448,527 | | 6 |
| 7 | Other (specify):* Allocated Employee Benefits | | | | | | | 587 | 587 | | 7 |
| 8 | TOTAL General Services | 1,137,777 | 1,325,306 | 597,464 | 3,060,547 | (45,988) | 3,014,559 | (132,544) | 2,882,015 | | 8 |
| | B. Health Care and Programs | | | | | | | | | | |
| 9 | Medical Director | | | 304,198 | 304,198 | | 304,198 | | 304,198 | | 9 |
| 10 | Nursing and Medical Records | 5,463,646 | 1,732,872 | 496,902 | 7,693,420 | | 7,693,420 | (689,623) | 7,003,797 | | 10 |
| 10a | Therapy | 854,930 | 12,443 | 1,477,690 | 2,345,063 | | 2,345,063 | (313,514) | 2,031,549 | | 10a |
| 11 | Activities | 140,360 | 6,290 | 2,424 | 149,074 | | 149,074 | | 149,074 | | 11 |
| 12 | Social Services | 162,121 | | 3,510 | 165,631 | | 165,631 | | 165,631 | | 12 |
| 13 | CNA Training | | | | | | | | | | 13 |
| 14 | Program Transportation | | | 14,682 | 14,682 | | 14,682 | | 14,682 | | 14 |
| 15 | Other (specify):* Allocated Employee Benefits | | | | | | | 110,504 | 110,504 | | 15 |
| 16 | TOTAL Health Care and Programs | 6,621,057 | 1,751,605 | 2,299,406 | 10,672,068 | | 10,672,068 | (892,633) | 9,779,435 | | 16 |
| | C. General Administration | | | | | | | | | | |
| 17 | Administrative | 125,276 | | 1,609,391 | 1,734,667 | | 1,734,667 | (1,541,413) | 193,254 | | 17 |
| 18 | Directors Fees | | | | | | | | | | 18 |
| 19 | Professional Services | | | 300,936 | 300,936 | (22,460) | 278,476 | (43,491) | 234,985 | | 19 |
| 20 | Dues, Fees, Subscriptions & Promotions | | | 162,692 | 162,692 | 3,340 | 166,032 | (15,975) | 150,057 | | 20 |
| 21 | Clerical & General Office Expenses | 399,169 | 88,702 | 73,218 | 561,089 | (3,340) | 557,749 | 557,791 | 1,115,540 | | 21 |
| 22 | Employee Benefits & Payroll Taxes | | | 1,241,772 | 1,241,772 | 45,988 | 1,287,760 | (16,878) | 1,270,882 | | 22 |
| 23 | Inservice Training & Education | | | 4,144 | 4,144 | | 4,144 | 4,354 | 8,498 | | 23 |
| 24 | Travel and Seminar | | | | | | | | | | 24 |
| 25 | Other Admin. Staff Transportation | | | 32,914 | 32,914 | (3,147) | 29,767 | 4,939 | 34,706 | | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | | | 1,482,300 | 1,482,300 | | 1,482,300 | 8,388 | 1,490,688 | | 26 |
| 27 | Other (specify):* Allocated Employee Benefits | | | | | | | 113,439 | 113,439 | | 27 |
| 28 | TOTAL General Administration | 524,445 | 88,702 | 4,907,367 | 5,520,514 | 20,381 | 5,540,895 | (928,846) | 4,612,049 | | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8, 16 & 28) | 8,283,279 | 3,165,613 | 7,804,237 | 19,253,129 | (25,607) | 19,227,522 | (1,954,023) | 17,273,499 | | 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

Glencrest HC & Rehab Ctr

#0028753

Report Period Beginning:

01/01/2015

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 | | | 279,234 | 279,234 | | 279,234 | 216,980 | 496,214 | | | 30 |
| 31 | Amortization of Pre-Op. & Org. | | | | | | | | | | | 31 |
| 32 | Interest | | | 608 | 608 | | 608 | 458,851 | 459,459 | | | 32 |
| 33 | Real Estate Taxes | | | | | 22,460 | 22,460 | 351,182 | 373,642 | | | 33 |
| 34 | Rent-Facility & Grounds | | | 1,725,119 | 1,725,119 | | 1,725,119 | (1,722,119) | 3,000 | | | 34 |
| 35 | Rent-Equipment & Vehicles | | | 165,497 | 165,497 | 3,147 | 168,644 | 7,545 | 176,189 | | | 35 |
| 36 | Other (specify):* Mortgage Insurance | | | | | | | 88,627 | 88,627 | | | 36 |
| 37 | TOTAL Ownership | | | 2,170,458 | 2,170,458 | 25,607 | 2,196,065 | (598,934) | 1,597,131 | | | 37 |
| | Ancillary Expense | | | | | | | | | | | |
| | E. Special Cost Centers | | | | | | | | | | | |
| 38 | Medically Necessary Transportation | | | | | | | | | | | 38 |
| 39 | Ancillary Service Centers | | 581,678 | 248,822 | 830,500 | | 830,500 | | 830,500 | | | 39 |
| 40 | Barber and Beauty Shops | | | 201 | 201 | | 201 | | 201 | | | 40 |
| 41 | Coffee and Gift Shops | | | | | | | | | | | 41 |
| 42 | Provider Participation Fee | | | 691,826 | 691,826 | | 691,826 | | 691,826 | | | 42 |
| 43 | Other (specify):* Non-Allowable | | | 716,845 | 716,845 | | 716,845 | (716,845) | | | | 43 |
| 44 | TOTAL Special Cost Centers | | 581,678 | 1,657,694 | 2,239,372 | | 2,239,372 | (716,845) | 1,522,527 | | | 44 |
| 45 | GRAND TOTAL COST (sum of lines 29, 37 & 44) | 8,283,279 | 3,747,291 | 11,632,389 | 23,662,959 | | 23,662,959 | (3,269,802) | 20,393,157 | | | 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 Glencrest HC & Rehab Ctre

0028753

Report Period Beginning: 01/01/2015

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 | (13,898) | 21 | | 5 |
| 6 | Rented Facility Space | | | | 6 |
| 7 | Sale of Supplies to Non-Patients | | | | 7 |
| 8 | Laundry for Non-Patients | | | | 8 |
| 9 | Non-Straightline Depreciation | (6,456) | 30 | | 9 |
| 10 | Interest and Other Investment Income | | | | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds | | | | 11 |
| 12 | Non-Working Officer's or Owner's Salary | | | | 12 |
| 13 | Sales Tax | (2,300) | 43 | | 13 |
| 14 | Non-Care Related Interest | | | | 14 |
| 15 | Non-Care Related Owner's Transactions | | | | 15 |
| 16 | Personal Expenses (Including Transportation) | | | | 16 |
| 17 | Non-Care Related Fees | | | | 17 |
| 18 | Fines and Penalties | 3 | 43 | | 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 | (682,258) | 43 | | 24 |
| 25 | Fund Raising, Advertising and Promotional | (23,300) | 43 | | 25 |
| 26 | Income Taxes and Illinois Personal Property Replacement Tax | (5,000) | 43 | | 26 |
| 27 | CNA Training for Non-Employees | | | | 27 |
| 28 | Yellow Page Advertising | | | | 28 |
| 29 | Other-Attach Schedule See Attached Schedule F: | (1,138,517) | | | 29 |
| 30 | SUBTOTAL (A): (Sum of lines 1-29) | \$ (1,871,726) | | \$ | 30 |

| BHF USE ONLY | | | | | | |
|--------------|--|----|--|----|--|----|
| 48 | | 49 | | 50 | | 51 |
| | | | | | | 52 |

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

| | | 1 | 2 | |
|----|---|-----------------------|-----------|-----------|
| | | Amount | Reference | |
| 31 | Non-Paid Workers-Attach Schedule* | \$ | | 31 |
| 32 | Donated Goods-Attach Schedule* | | | 32 |
| 33 | Amortization of Organization & Pre-Operating Expense | | | 33 |
| 34 | Adjustments for Related Organization Costs (Schedule VII) | (1,398,076) | | 34 |
| 35 | Other- Attach Schedule | | | 35 |
| 36 | SUBTOTAL (B): (sum of lines 31-35) | \$ (1,398,076) | | 36 |
| | (sum of SUBTOTALS | | | |
| 37 | TOTAL ADJUSTMENTS (A) and (B)) | \$ (3,269,802) | | 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 | | | X | | | 44 |
| 45 | Other-Attach Schedule | | X | | | 45 |
| 46 | Other-Attach Schedule | | X | | | 46 |
| 47 | TOTAL (C): (sum of lines 38-46) | | | \$ | | 47 |

Glencrest HC & Rehab Ctre

ID# 0028753

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

| NON-ALLOWABLE EXPENSES | | Amount | Reference | Sch. V Line |
|------------------------|---|-------------|-----------|-------------|
| 1 | Adjust Mgt Co. Medical supplies "A" to cost | \$ (81,327) | 10 | 1 |
| 2 | Adjust Mgt Co. Medical supplies "other" to cost | (608,296) | 10 | 2 |
| 3 | Adjust Mgt Co. food to cost | (147,677) | 2 | 3 |
| 4 | Non-allowable professional fees | (164,546) | 19 | 4 |
| 5 | Patient clothing | (5,340) | 43 | 5 |
| 6 | Non-allowable auto expense - marketing | (8,189) | 25 | 6 |
| 7 | Non-allowable Illinois Council on Long Term Care Fees | (20,265) | 20 | 7 |
| 8 | Non-allowable related party interest expense | (608) | 32 | 8 |
| 9 | Non-allowable office expense | (861) | 43 | 9 |
| 10 | Non-allowable marketing employee benefits | (12,125) | 22 | 10 |
| 11 | Non-allowable insurance reimbursement | (4,753) | 22 | 11 |
| 12 | Non-allowable marketing salaries | (80,880) | 21 | 12 |
| 13 | Patient storage | (3,650) | 43 | 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 | (1,138,517) | | 49 |

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/2015

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 | (147,677) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (147,677) | 2 |
| 3 | Housekeeping | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Laundry | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Heat and Other Utilities | 0 | 0 | 5,731 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,731 | 5 |
| 6 | Maintenance | 0 | 0 | 8,789 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 8,815 | 6 |
| 7 | Other (specify):* | 0 | 0 | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 587 | 7 |
| 8 | TOTAL General Services | (147,677) | 0 | 15,107 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | (132,544) | 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 | (689,623) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (689,623) | 10 |
| 10a | Therapy | 0 | 0 | 0 | 0 | (313,514) | 0 | 0 | 0 | 0 | 0 | 0 | (313,514) | 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 | 110,504 | 0 | 0 | 0 | 0 | 0 | 0 | 110,504 | 15 |
| 16 | TOTAL Health Care and Programs | (689,623) | 0 | 0 | 0 | (203,010) | 0 | 0 | 0 | 0 | 0 | 0 | (892,633) | 16 |
| | C. General Administration | | | | | | | | | | | | | |
| 17 | Administrative | 0 | 0 | (1,541,413) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,541,413) | 17 |
| 18 | Directors Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Professional Services | (164,546) | 0 | 45,465 | 22,460 | 53,130 | 0 | 0 | 0 | 0 | 0 | 0 | (43,491) | 19 |
| 20 | Fees, Subscriptions & Promotions | (20,265) | 0 | 179 | 0 | 4,111 | 0 | 0 | 0 | 0 | 0 | 0 | (15,975) | 20 |
| 21 | Clerical & General Office Expenses | (94,778) | 0 | 639,264 | 0 | 13,305 | 0 | 0 | 0 | 0 | 0 | 0 | 557,791 | 21 |
| 22 | Employee Benefits & Payroll Taxes | (16,878) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (16,878) | 22 |
| 23 | Inservice Training & Education | 0 | 0 | 1,693 | 0 | 2,661 | 0 | 0 | 0 | 0 | 0 | 0 | 4,354 | 23 |
| 24 | Travel and Seminar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Other Admin. Staff Transportation | (8,189) | 0 | 10,895 | 0 | 2,233 | 0 | 0 | 0 | 0 | 0 | 0 | 4,939 | 25 |
| 26 | Insurance-Prop.Liab.Malpractice | 0 | 0 | 6,746 | 0 | 1,642 | 0 | 0 | 0 | 0 | 0 | 0 | 8,388 | 26 |
| 27 | Other (specify):* | 0 | 0 | 112,323 | 0 | 1,116 | 0 | 0 | 0 | 0 | 0 | 0 | 113,439 | 27 |
| 28 | TOTAL General Administration | (304,656) | 0 | (724,848) | 22,460 | 78,198 | 0 | 0 | 0 | 0 | 0 | 0 | (928,846) | 28 |
| 29 | TOTAL Operating Expense (sum of lines 8,16 & 28) | (1,141,956) | 0 | (709,741) | 22,460 | (124,786) | 0 | 0 | 0 | 0 | 0 | 0 | (1,954,023) | 29 |

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest HC & Rehab Ctre# 0028753

Report Period Beginning:

01/01/2015 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 | (6,456) | 0 | 12,476 | 210,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,980 | 30 |
| 31 | Amortization of Pre-Op. & Org. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 |
| 32 | Interest | (608) | 0 | 0 | 459,459 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 458,851 | 32 |
| 33 | Real Estate Taxes | 0 | 0 | 10,088 | 341,094 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 351,182 | 33 |
| 34 | Rent-Facility & Grounds | 0 | 0 | 0 | (1,722,119) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,722,119) | 34 |
| 35 | Rent-Equipment & Vehicles | 0 | 0 | 7,545 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,545 | 35 |
| 36 | Other (specify):* | 0 | 0 | 0 | 88,627 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 88,627 | 36 |
| 37 | TOTAL Ownership | (7,064) | 0 | 30,109 | (621,979) | 0 | (598,934) | 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):* | (722,706) | 0 | 0 | 5,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (716,845) | 43 |
| 44 | TOTAL Special Cost Centers | (722,706) | 0 | 0 | 5,861 | 0 | (716,845) | 44 |
| | GRAND TOTAL COST | | | | | | | | | | | | | |
| 45 | (sum of lines 29, 37 & 44) | (1,871,726) | 0 | (679,632) | (593,658) | (124,786) | 0 | 0 | 0 | 0 | 0 | 0 | (3,269,802) | 45 |

VII. RELATED PARTIES

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

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

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: | |
|------------|-------|---------------------------|--------------|---|----------------------|--|--|----|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) | |
| 1 | V | | \$ | | | | | 1 |
| 2 | V | Total From Page 6A | 1,609,391 | Glen Health and Home Management, Inc. | A | 929,759 | (679,632) | 2 |
| 3 | V | | | | | | | 3 |
| 4 | V | Total From Page 6B | 1,722,119 | GlenCrest Real Estate & Development, L.L.C. | B | 1,128,461 | (593,658) | 4 |
| 5 | V | | | | | | | 5 |
| 6 | V | Total From Page 6C | 1,477,690 | Therapy Masters, Inc. | C | 1,352,904 | (124,786) | 6 |
| 7 | V | | | | | | | 7 |
| 8 | V | | | | | | | 8 |
| 9 | V | | | | | | | 9 |
| 10 | V | | | A: Sidney Glenner - 100.00% through attribution | | | | 10 |
| 11 | V | | | B: Sidney Glenner - 100.00% (constructively) | | | | 11 |
| 12 | V | | | C: Sidney Glenner - 100.00% | | | | 12 |
| 13 | V | | | | | | | 13 |
| 14 | Total | | \$ 4,809,200 | | | \$ 3,411,124 | \$ * (1,398,076) | 14 |

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

VII. RELATED PARTIES

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

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

VII. RELATED PARTIES (continued)

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

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

| 1 | 2 | 3 Cost Per General Ledger | 4 | 5 Cost to Related Organization | 6 | 7 | 8 Difference: |
|------------|-------|-------------------------------------|--------------|--|----------------------|--|--|
| Schedule V | Line | Item | Amount | Name of Related Organization | Percent of Ownership | Operating Cost of Related Organization | Adjustments for Related Organization Costs (7 minus 4) |
| 15 | V | 17 Management Fees | \$ 1,609,391 | Glen Health and Home Management, Inc. | A | \$ | \$ (1,609,391) 15 |
| 16 | V | 5 Utilities | | Glen Health and Home Management, Inc. | A | 5,731 | 5,731 16 |
| 17 | V | 6 Repairs and Maintenance | | Glen Health and Home Management, Inc. | A | 5,296 | 5,296 17 |
| 18 | V | 19 Professional Fees | | Glen Health and Home Management, Inc. | A | 45,465 | 45,465 18 |
| 19 | V | 20 Licenses, Permits and Inspection | | Glen Health and Home Management, Inc. | A | 179 | 179 19 |
| 20 | V | 21 Clerical | | Glen Health and Home Management, Inc. | A | 40,537 | 40,537 20 |
| 21 | V | 22 Employee Benefits and Payroll | | Glen Health and Home Management, Inc. | A | 112,910 | 112,910 21 |
| 22 | V | 23 Training and Education | | Glen Health and Home Management, Inc. | A | 1,693 | 1,693 22 |
| 23 | V | 25 Auto Expenses | | Glen Health and Home Management, Inc. | A | 10,895 | 10,895 23 |
| 24 | V | 26 Insurance | | Glen Health and Home Management, Inc. | A | 6,746 | 6,746 24 |
| 25 | V | 30 Depreciation | | Glen Health and Home Management, Inc. | A | 12,476 | 12,476 25 |
| 26 | V | 33 Real Estate Taxes | | Glen Health and Home Management, Inc. | A | 10,088 | 10,088 26 |
| 27 | V | 35 Equipment and Vehicle Rental | | Glen Health and Home Management, Inc. | A | 7,545 | 7,545 27 |
| 28 | V | 6 Janitorial Salaries | | Glen Health and Home Management, Inc. | A | 3,493 | 3,493 28 |
| 29 | V | 17 Officer's Salaries | | Glen Health and Home Management, Inc. | A | 67,978 | 67,978 29 |
| 30 | V | 21 Administrative Salaries | | Glen Health and Home Management, Inc. | A | 598,727 | 598,727 30 |
| 31 | V | 22 Employee Benefits | | Glen Health and Home Management, Inc. | A | (112,910) | (112,910) 31 |
| 32 | V | 7 Employee Benefits - Janitorial | | Glen Health and Home Management, Inc. | A | 587 | 587 32 |
| 33 | V | 27 Employee Benefits - Officer's | | Glen Health and Home Management, Inc. | A | 11,449 | 11,449 33 |
| 34 | V | 27 Employee Benefits - Admin. | | Glen Health and Home Management, Inc. | A | 100,874 | 100,874 34 |
| 35 | V | | | | | | |
| 36 | V | | | | | | |
| 37 | V | | | A - OWNERSHIP: | | | |
| 38 | V | | | Sidney Glenner - 100.00% through attribution | | | |
| 39 | Total | | \$ 1,609,391 | | | \$ 929,759 | \$ * (679,632) 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 | 36 Mortgage Insurance Expense | \$ | GlenCrest Real Estate & Development, L.L.C. | B | \$ 88,627 | \$ 88,627 |
| 16 | V | 19 Professional Fees | | GlenCrest Real Estate & Development, L.L.C. | B | 22,460 | 22,460 |
| 17 | V | 30 Depreciation | | GlenCrest Real Estate & Development, L.L.C. | B | 210,960 | 210,960 |
| 18 | V | 32 Interest Income | | GlenCrest Real Estate & Development, L.L.C. | B | (439) | (439) |
| 19 | V | 32 Interest Expense | | GlenCrest Real Estate & Development, L.L.C. | B | 459,898 | 459,898 |
| 20 | V | 33 Real Estate Taxes | | GlenCrest Real Estate & Development, L.L.C. | B | 341,094 | 341,094 |
| 21 | V | 34 Rental | 1,722,119 | GlenCrest Real Estate & Development, L.L.C. | B | | (1,722,119) |
| 22 | V | 43 State Replacement Taxes | | GlenCrest Real Estate & Development, L.L.C. | B | 5,000 | 5,000 |
| 23 | V | 43 Office Expense | | GlenCrest Real Estate & Development, L.L.C. | B | 861 | 861 |
| 24 | V | | | | | | |
| 25 | V | | | | | | |
| 26 | V | | | | | | |
| 27 | V | | | | | | |
| 28 | V | | | | | | |
| 29 | V | | | | | | |
| 30 | V | | | | | | |
| 31 | V | | | | | | |
| 32 | V | | | | | | |
| 33 | V | | | B - OWNERSHIP: | | | |
| 34 | V | | | Sidney Glenner - 100.00% (constructively) | | | |
| 35 | V | | | | | | |
| 36 | V | | | | | | |
| 37 | V | | | | | | |
| 38 | V | | | | | | |
| 39 | Total | | \$ 1,722,119 | | | \$ 1,128,461 | \$ * (593,658) |

* 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 | \$ 1,477,690 | Therapy Masters, Inc. | C | \$ 1,164,176 | \$ (313,514) |
| 16 | V | 19 Professional Fees | | Therapy Masters, Inc. | C | 53,130 | 53,130 |
| 17 | V | 20 Licenses, Permits and Inspection | | Therapy Masters, Inc. | C | 146 | 146 |
| 18 | V | 6 Repairs and Maintenance | | Therapy Masters, Inc. | C | 26 | 26 |
| 19 | V | 21 Clerical | | Therapy Masters, Inc. | C | 1,307 | 1,307 |
| 20 | V | 22 Employee Benefits and Payroll | | Therapy Masters, Inc. | C | 111,620 | 111,620 |
| 21 | V | 23 Training and Education | | Therapy Masters, Inc. | C | 2,661 | 2,661 |
| 22 | V | 25 Auto Expenses | | Therapy Masters, Inc. | C | 2,233 | 2,233 |
| 23 | V | 20 Employment Fees | | Therapy Masters, Inc. | C | 3,965 | 3,965 |
| 24 | V | 21 Clerical Salaries | | Therapy Masters, Inc. | C | 11,998 | 11,998 |
| 25 | V | 22 Employment Benefits and Payroll | | Therapy Masters, Inc. | C | (111,620) | (111,620) |
| 26 | V | 15 Employment Benefits - Therapy | | Therapy Masters, Inc. | C | 110,504 | 110,504 |
| 27 | V | 27 Employment Benefits - Clerical | | Therapy Masters, Inc. | C | 1,116 | 1,116 |
| 28 | V | 26 Insurance - Liability | | Therapy Masters, Inc. | C | 1,642 | 1,642 |
| 29 | V | | | | | | |
| 30 | V | | | | | | |
| 31 | V | | | | | | |
| 32 | V | | | | | | |
| 33 | V | | | C: OWNERSHIP: | | | |
| 34 | V | | | Sidney Glenner - 100.00% | | | |
| 35 | V | | | | | | |
| 36 | V | | | | | | |
| 37 | V | | | | | | |
| 38 | V | | | | | | |
| 39 | Total | | \$ 1,477,690 | | | \$ 1,352,904 | \$ * (124,786) |

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

Facility Name & ID Number Glencrest HC & Rehab Ctre # 0028753 Report Period Beginning: 01/01/2015 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 | 100.00 % | 192,211 | 11 | 18.16% | Salary | \$ 33,989 | Ln 17, Col 7 | 1 |
| 2 | Jonathan Glenner | Clerical | Clerical | 0.00 % | 45,405 | 7 | 18.16% | Salary | 8,029 | Ln 21, Col 7 | 2 |
| 3 | Daniel Glenner | Administrative | Administrative | 0.00 % | 56,587 | 1 | 2.00% | Salary | 10,007 | Ln 21, Col 7 | 3 |
| 4 | Elliot Glenner | Administrative | Administrative | 0.00 % | 25,455 | 7 | 18.16% | Salary | 4,501 | Ln 21, Col 7 | 4 |
| 5 | Joshua Ray | V.P. of Operations | Administrative | 0.00 % | 192,211 | 11 | 18.16% | Salary | 33,989 | Ln 17, Col 7 | 5 |
| 6 | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | 7 |
| 8 | | | | | | | | | | | 8 |
| 9 | | | | | | | | | | | 9 |
| 10 | | See Schedule B | | | | | | | | | 10 |
| 11 | | | | | | | | | | | 11 |
| 12 | | | | | | | | | | | 12 |
| 13 | | | | | | | | TOTAL | \$ 90,515 | | 13 |

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

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

Facility Name & ID Number Glencrest HC & Rehab Ctre

0028753

Report Period Beginning:

01/01/2015

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 | \$ 91,834 | \$ 5,731 | 1 |
| 2 | 6 | Repairs and Maintenance | Resident Days | 611,160 | 9 | 35,244 | 91,834 | 5,296 | 2 |
| 3 | 19 | Professional Fees | Resident Days | 611,160 | 9 | 302,569 | 91,834 | 45,465 | 3 |
| 4 | 20 | Licenses, Permits and Inspection | Resident Days | 611,160 | 9 | 1,190 | 91,834 | 179 | 4 |
| 5 | 21 | Clerical | Resident Days | 611,160 | 9 | 269,777 | 91,834 | 40,537 | 5 |
| 6 | 22 | Employee Benefits and Payroll | Resident Days | 611,160 | 9 | 751,422 | 91,834 | 112,910 | 6 |
| 7 | 23 | Training and Education | Resident Days | 611,160 | 9 | 11,264 | 91,834 | 1,693 | 7 |
| 8 | 25 | Auto Expenses | Resident Days | 611,160 | 9 | 72,505 | 91,834 | 10,895 | 8 |
| 9 | 26 | Insurance | Resident Days | 611,160 | 9 | 44,894 | 91,834 | 6,746 | 9 |
| 10 | 30 | Depreciation | Resident Days | 611,160 | 9 | 83,029 | 91,834 | 12,476 | 10 |
| 11 | 33 | Real Estate Taxes | Resident Days | 611,160 | 9 | 67,133 | 91,834 | 10,088 | 11 |
| 12 | 35 | Equipment and Vehicle Rental | Resident Days | 611,160 | 9 | 50,212 | 91,834 | 7,545 | 12 |
| 13 | 6 | Janitorial Salaries | Resident Days | 611,160 | 9 | 23,245 | 23,245 | 3,493 | 13 |
| 14 | 17 | Officer's Salaries | Resident Days | 611,160 | 9 | 452,400 | 452,400 | 67,978 | 14 |
| 15 | 21 | Administrative Salaries | Resident Days | 611,160 | 9 | 3,984,560 | 3,984,560 | 598,727 | 15 |
| 16 | 22 | Employee Benefits | Payroll | | | | | (112,910) | 16 |
| 17 | 7 | Employee Benefits - Janitorial | Payroll | | | | | 587 | 17 |
| 18 | 27 | Employee Benefits - Officer's | Payroll | | | | | 11,449 | 18 |
| 19 | 27 | Employee Benefits - Admin | Payroll | | | | | 100,874 | 19 |
| 20 | | | | | | | | | 20 |
| 21 | | | | | | | | | 21 |
| 22 | | | | | | | | | 22 |
| 23 | | | | | | | | | 23 |
| 24 | | | | | | | | | 24 |
| 25 | TOTALS | | | | | \$ 6,187,587 | \$ 4,460,205 | \$ 929,759 | 25 |

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

| 1 | Name of Lender | 2 | | 3 | 4 | 5 | 6 | | 8 | 9 | 10 | | | | | |
|-------------------------------------|-----------------------------------|-----------|----|--------------------------------|-------------|-----------|--------------------------|---------------------------------------|-------------------------|--------|------------|----------------|---------|---------------|--------------------------|-----------------------------------|
| | | Related** | | | | | 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 | Oppenheimer MHHF, Inc. | | X | Mortgage | \$76,778.22 | 5/01/2013 | \$ 18,605,410 | \$ 17,476,341 | 2/01/2042 | 0.0260 | \$ 459,898 | 1 | | | | |
| 2 | Oppenheimer MHHF, Inc. | | X | Amortization of mortgage costs | | | | | | | | 2 | | | | |
| 3 | | | | | | | | | | | | 3 | | | | |
| 4 | | | | | | | | | | | | 4 | | | | |
| 5 | | | | | | | | | | | | 5 | | | | |
| Working Capital | | | | | | | | | | | | | | | | |
| 6 | Glenner 1995 Family Trust | X | | Purchase ventilator equipment | \$6,154.14 | 7/01/2010 | 318,326 | | 6/01/2015 | 0.0600 | 608 | 6 | | | | |
| 7 | | | | | | | | Non-Allowable related party interest: | | | (608) | 7 | | | | |
| 8 | | | | | | | | | | | | 8 | | | | |
| 9 | TOTAL Facility Related | | | | \$82,932.36 | | \$ 18,923,736 | \$ 17,476,341 | | | \$ 459,898 | 9 | | | | |
| B. Non-Facility Related* | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | Interest Income offset: | | (439) | 10 | | | | |
| 11 | | | | | | | | | | | | 11 | | | | |
| 12 | | | | | | | | | | | | 12 | | | | |
| 13 | | | | | | | | | | | | 13 | | | | |
| 14 | TOTAL Non-Facility Related | | | | | | \$ | \$ | | | \$ (439) | 14 | | | | |
| 15 | TOTALS (line 9+line14) | | | | | | \$ 18,923,736 | \$ 17,476,341 | | | \$ 459,459 | 15 | | | | |

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 88,627 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 2014 report. | | \$ | 396,000 | | 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.) | | \$ | 391,567 | | 2 |
| 3. Under or (over) accrual (line 2 minus line 1). | | \$ | (4,433) | | 3 |
| 4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.) | | \$ | 404,000 | | 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.) | | \$ | 22,460 | | 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 \$ <u>58,473</u> For <u>2011</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.) | | \$ | (58,473) | | 6 |
| 7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6. | | \$ | 363,554 | | 7 |
| Real Estate Tax History: | | | | | |
| Real Estate Tax Bill for Calendar Year: | 2010 | <u>364,013</u> | | | 8 |
| | 2011 | <u>367,241</u> | | | 9 |
| | 2012 | <u>378,710</u> | | | 10 |
| | 2013 | <u>383,835</u> | | | 11 |
| | 2014 | <u>391,567</u> | | | 12 |
| See Attached Schedule G For Calculation of 2015 Real Estate Tax Accrual. | | | | | |
| FOR BHF USE ONLY | | | | | |
| | 13 | FROM R. E. TAX STATEMENT FOR 2014 | \$ | | 13 |
| | 14 | PLUS APPEAL COST FROM LINE 5 | \$ | | 14 |
| | 15 | LESS REFUND FROM LINE 6 | \$ | | 15 |
| | 16 | AMOUNT TO USE FOR RATE CALCULATION | \$ | | 16 |

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 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 2014.

| (A) | (B) | (C) | (D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u> |
|--|------------------------------------|-----------------------------|--|
| <u>Tax Index Number</u> | <u>Property Description</u> | <u>Total Tax</u> | |
| 1. <u>10-36-202-030-0000</u> | <u>2451 West Touhy, Chicago IL</u> | \$ <u>391,567.16</u> | \$ <u>391,567.16</u> |
| 2. <u>Allocated from Management Company:</u> | | \$ <u>67,133.00</u> | \$ <u>10,088.00</u> |
| 3. _____ | _____ | \$ _____ | \$ _____ |
| 4. _____ | _____ | \$ _____ | \$ _____ |
| 5. _____ | _____ | \$ _____ | \$ _____ |
| 6. _____ | _____ | \$ _____ | \$ _____ |
| 7. _____ | _____ | \$ _____ | \$ _____ |
| 8. _____ | _____ | \$ _____ | \$ _____ |
| 9. _____ | _____ | \$ _____ | \$ _____ |
| 10. _____ | _____ | \$ _____ | \$ _____ |
| TOTALS | | \$ <u><u>458,700.16</u></u> | \$ <u><u>401,655.16</u></u> |

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 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: 50,400 B. General Construction Type: Exterior Brick Frame Multi-story steel Number of Stories Four

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

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

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

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

XI. OWNERSHIP COSTS:

| | 1 | 2 | 3 | 4 | |
|----------|---|---------------|---------------|-------------------|---|
| A. Land. | Use | Square Feet | Year Acquired | Cost | |
| 1 | <u>Patient Care</u> | <u>51,193</u> | <u>1994</u> | <u>\$ 524,482</u> | 1 |
| 2 | <u>Allocated from Management Company:</u> | | | <u>12,767</u> | 2 |
| 3 | TOTALS | 51,193 | | \$ 537,249 | 3 |

XI. OWNERSHIP COSTS (continued)

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | |
|---------------------------|---|---------------|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| Beds* | FOR BHF USE ONLY | Year Acquired | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 4 | 312 | 1994 | 1973 | \$ 4,175,048 | \$ | 40 | \$ 104,376 | \$ 104,376 | \$ 2,292,450 | 4 |
| 5 | | | | | | | | | | 5 |
| 6 | Mgt Comp | | 1996 | 272,539 | | | 9,002 | 9,002 | | 6 |
| 7 | Allocation | | | | | | | | | 7 |
| 8 | Schedule J | | | | | | | | | 8 |
| Improvement Type** | | | | | | | | | | |
| 9 | Various Improvements | | 1984 | 14,558 | | 10 | | | 14,558 | 9 |
| 10 | Various Improvements | | 1985 | 49,988 | | 10 | | | 49,988 | 10 |
| 11 | Various Improvements | | 1986 | 53,010 | | 10 | | | 53,010 | 11 |
| 12 | Various Improvements | | 1987 | 18,999 | | 10 | | | 18,999 | 12 |
| 13 | Various Improvements | | 1988 | 10,172 | | 10 | | | 10,172 | 13 |
| 14 | Various Improvements | | 1989 | 43,502 | | 10 | | | 43,502 | 14 |
| 15 | Various Improvements | | 1990 | 28,496 | | 10 | | | 28,496 | 15 |
| 16 | Various Improvements | | 1991 | 26,763 | | 10 | | | 26,763 | 16 |
| 17 | Various Improvements | | 1992 | 51,415 | | 10 | | | 51,415 | 17 |
| 18 | Various Improvements | | 1993 | 32,359 | | 10 | | | 32,359 | 18 |
| 19 | Various Improvements | | 1994 | 36,809 | | 10 | | | 36,809 | 19 |
| 20 | Various Improvements | | 1995 | 49,197 | | 10 | | | 49,197 | 20 |
| 21 | Security cameras throughout facility with housings/wiring | | 1995 | 8,985 | | 10 | | | 8,985 | 21 |
| 22 | Call lights in dialysis room | | 1996 | 1,191 | | 10 | | | 1,191 | 22 |
| 23 | Second floor custom nurses station, hand rails | | 1996 | 24,426 | | 10 | | | 24,426 | 23 |
| 24 | Basement mason work, 2 rooms constructed rehab, room | | 1996 | 11,685 | | 10 | | | 11,685 | 24 |
| 25 | Hand rails and wall bumper guards | | 1996 | 19,408 | | 10 | | | 19,408 | 25 |
| 26 | Custom wall mounted bookcases | | 1996 | 5,510 | | 10 | | | 5,510 | 26 |
| 27 | First floor custom nurses station, reconfigure soffit | | 1996 | 20,882 | | 10 | | | 20,882 | 27 |
| 28 | Install electrical lines into activity room | | 1996 | 1,000 | | 10 | | | 1,000 | 28 |
| 29 | Install counter tops, sink and wood file cabinets | | 1996 | 3,700 | | 10 | | | 3,700 | 29 |
| 30 | Install four 70 watt high pressure lights over exit signs | | 1996 | 1,900 | | 10 | | | 1,900 | 30 |
| 31 | Swag valence in dining rooms | | 1996 | 2,342 | | 10 | | | 2,342 | 31 |
| 32 | Door locks and fire doors | | 1996 | 5,241 | | 10 | | | 5,241 | 32 |
| 33 | Electrical outlets and circuits | | 1997 | 4,950 | | 10 | | | 4,950 | 33 |
| 34 | Elevator frames, doors & other parts | | 1997 | 10,626 | | 10 | | | 10,626 | 34 |
| 35 | Cabinets and sinks | | 1997 | 26,743 | | 10 | | | 26,743 | 35 |
| 36 | | | | | | | | | | 36 |

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

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

See Page 12A, Line 70 for total

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
|----|---|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 37 | Elevator repairs | 1997 | \$ 7,700 | \$ | 10 | \$ | \$ | \$ 7,700 | 37 |
| 38 | Furnace repairs | 1997 | 2,321 | | 10 | | | 2,321 | 38 |
| 39 | Chain link fencing | 1998 | 3,000 | | 10 | | | 3,000 | 39 |
| 40 | HVAC system modifications | 1998 | 2,131 | | 10 | | | 2,131 | 40 |
| 41 | Fire alarm system improvements | 1998 | 4,148 | | 10 | | | 4,148 | 41 |
| 42 | Exhaust system | 1998 | 4,980 | | 10 | | | 4,980 | 42 |
| 43 | HVAC system modifications | 1998 | 2,008 | | 10 | | | 2,008 | 43 |
| 44 | 18 access doors | 1998 | 2,824 | | 10 | | | 2,824 | 44 |
| 45 | HVAC system modifications | 1998 | 6,866 | | 10 | | | 6,866 | 45 |
| 46 | Fire alarm smoke detectors | 1998 | 12,024 | | 10 | | | 12,024 | 46 |
| 47 | 4 smoke/fire dampers | 1998 | 1,235 | | 10 | | | 1,235 | 47 |
| 48 | Roof repairs | 1998 | 5,000 | | 10 | | | 5,000 | 48 |
| 49 | Wallpaper | 1999 | 6,529 | | 10 | | | 6,529 | 49 |
| 50 | Install handrails and bumpers | 1999 | 11,501 | | 10 | | | 11,501 | 50 |
| 51 | 4th floor nurses station-with angled radius corners | 1999 | 7,500 | | 10 | | | 7,500 | 51 |
| 52 | 4th floor nurses station-with angled radius corners | 1999 | 7,505 | | 10 | | | 7,505 | 52 |
| 53 | Carpeting | 1999 | 45,885 | | 10 | | | 45,885 | 53 |
| 54 | Cove base installation | 1999 | 15,738 | | 10 | | | 15,738 | 54 |
| 55 | Install back porch siding and 2 doors | 1999 | 4,000 | | 10 | | | 4,000 | 55 |
| 56 | Install back porch siding and 2 doors | 1999 | 9,270 | | 10 | | | 9,270 | 56 |
| 57 | Heavy duty electrohydraulic ADA operator | 1999 | 2,547 | | 10 | | | 2,547 | 57 |
| 58 | Diesel generator | 1999 | 54,879 | | 10 | | | 54,879 | 58 |
| 59 | Emergency generator | 1999 | 111,000 | | 10 | | | 111,000 | 59 |
| 60 | Install door alarm system on 4 floors | 1999 | 7,817 | | 10 | | | 7,817 | 60 |
| 61 | Wallpaper | 1999 | 5,859 | | 10 | | | 5,859 | 61 |
| 62 | Furnished and installed 2 door restrictors | 1998 | 2,600 | | 10 | | | 2,600 | 62 |
| 63 | Install handrails and bumpers | 1999 | 4,600 | | 10 | | | 4,600 | 63 |
| 64 | Laundry room exhaust | 1999 | 1,922 | | 10 | | | 1,922 | 64 |
| 65 | Furnish and install fire alarm equipment | 1999 | 1,920 | | 10 | | | 1,920 | 65 |
| 66 | Radiator valve repairs | 1999 | 2,359 | | 10 | | | 2,359 | 66 |
| 67 | Install plumbing for whirlpool tub | 1999 | 2,400 | | 10 | | | 2,400 | 67 |
| 68 | Cove base/amtico installation | 1999 | 3,146 | | 10 | | | 3,146 | 68 |
| 69 | | | | | | | | | 69 |
| 70 | TOTAL (lines 4 thru 69) | | \$ 5,374,658 | \$ | | \$ 113,378 | \$ 113,378 | \$ 3,219,521 | 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 | | \$ 5,374,658 | \$ | | \$ 113,378 | \$ 113,378 | \$ 3,219,521 | 1 |
| 2 | Resident room signs & common area signs | 1999 | 2,731 | | 10 | | | 2,731 | 2 |
| 3 | Install resident windows on 4th floor | 1999 | 13,284 | | 10 | | | 13,284 | 3 |
| 4 | Handrails, bumpers, accent rails & cove base installation | 2000 | 4,592 | | 10 | | | 4,592 | 4 |
| 5 | Furnish & install mixing valve, vent & water piping | 2000 | 5,731 | | 10 | | | 5,731 | 5 |
| 6 | Complete electrical work for 10 dialysis chairs | 2000 | 4,575 | | 10 | | | 4,575 | 6 |
| 7 | Furnish and install hand sink | 2000 | 2,501 | | 10 | | | 2,501 | 7 |
| 8 | Install locks on 4th floor | 2000 | 4,116 | | 10 | | | 4,116 | 8 |
| 9 | Universal shower panel - wall-mounted shower system | 1999 | 1,963 | | 10 | | | 1,963 | 9 |
| 10 | Install & program 3 telephones | 2000 | 1,537 | | 10 | | | 1,537 | 10 |
| 11 | Furnish 2 stainless steel sinks | 2000 | 4,268 | | 10 | | | 4,268 | 11 |
| 12 | Install 2 stainless steel sinks | 2000 | 2,550 | | 10 | | | 2,550 | 12 |
| 13 | Automatic door operating equipment | 2000 | 16,743 | | 10 | | | 16,743 | 13 |
| 14 | Undervoltage sensors for electrical transfer switch | 2000 | 2,798 | | 10 | | | 2,798 | 14 |
| 15 | Elevator door motor and electrical schematics for controllers | 2001 | 11,390 | | 10 | | | 11,390 | 15 |
| 16 | Replace ejector pump | 2001 | 8,144 | | 10 | | | 8,144 | 16 |
| 17 | Electrical schematics for elevator controllers, elevator car | 2001 | 11,390 | | 10 | | | 11,390 | 17 |
| 18 | Insurance claim refund | 2002 | (4,800) | | 10 | | | (4,800) | 18 |
| 19 | Insurance claim refund | 2002 | (7,455) | | 10 | | | (7,455) | 19 |
| 20 | Burst free coil | 2002 | 4,075 | | 10 | | | 4,075 | 20 |
| 21 | Cove base installation | 2002 | 3,500 | | 10 | | | 3,500 | 21 |
| 22 | Installation of spiral duct for laundry | 2002 | 3,600 | | 10 | | | 3,600 | 22 |
| 23 | Booster pump, break tank, valves | 2002 | 4,857 | | 10 | | | 4,857 | 23 |
| 24 | Dialysis plumbing | 2002 | 12,825 | | 10 | | | 12,825 | 24 |
| 25 | Fire alarm detectors | 2002 | 5,754 | | 10 | | | 5,754 | 25 |
| 26 | Cove base installation, remove and install ceilings and walls | 2003 | 111,159 | | 10 | | | 111,159 | 26 |
| 27 | Installation of exterior disconnect switch on trash compactor | 2003 | 2,800 | | 10 | | | 2,800 | 27 |
| 28 | Installation and wiring of new camera | 2003 | 2,968 | | 10 | | | 2,968 | 28 |
| 29 | External door alarm setup | 2002 | 1,400 | | 10 | | | 1,400 | 29 |
| 30 | Installation of door safety edge | 2003 | 1,850 | | 10 | | | 1,850 | 30 |
| 31 | Maple door and brass hardware sealing and installation | 2003 | 1,404 | | 10 | | | 1,404 | 31 |
| 32 | Installation of receptacles to circuit breaker panels | 2003 | 9,863 | | 10 | | | 9,863 | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 5,626,771 | \$ | | \$ 113,378 | \$ 113,378 | \$ 3,471,634 | 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 | | \$ 5,626,771 | \$ | | \$ 113,378 | \$ 113,378 | \$ 3,471,634 | 1 |
| 2 | Installation of circuit breaker panel and ran electrical feed | 2003 | 10,500 | | 10 | | | 10,500 | 2 |
| 3 | 5 ton furnace | 2004 | 3,600 | | 10 | | | 3,600 | 3 |
| 4 | Removal and installation of cove base and carpeting | 2004 | 48,384 | | 10 | | | 48,384 | 4 |
| 5 | Replace condenser gaskets/power strip and installed pump | 2004 | 7,087 | | 10 | | | 7,087 | 5 |
| 6 | Replace power head on vaccuum pump, assembled condenser | 2004 | 4,592 | | 10 | | | 4,592 | 6 |
| 7 | Concrete project for rear entrance exit stairs | 2004 | 2,740 | | 10 | | | 2,740 | 7 |
| 8 | Cut out and replace leaking hot water pipes | 2004 | 2,045 | | 10 | | | 2,045 | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | Exterior renovation | 2004 | 753,820 | 25,127 | 30 | 25,127 | | 288,961 | 11 |
| 12 | Install smoke detectors and tie in to existing system | 2005 | 3,750 | 187 | 10 | 187 | | 3,750 | 12 |
| 13 | Install isolation valves and rotate pump shafts on chiller | 2005 | 3,887 | 192 | 10 | 192 | | 3,887 | 13 |
| 14 | Chiller tower piping project | 2005 | 2,204 | 114 | 10 | 114 | | 2,204 | 14 |
| 15 | Compressor system leak | 2005 | 1,538 | 75 | 10 | 75 | | 1,538 | 15 |
| 16 | Furnish and install microprocessor controller on elevator | 2005 | 21,100 | 1,055 | 10 | 1,055 | | 21,100 | 16 |
| 17 | Installation of smoke detectors on all floors | 2005 | 2,080 | 104 | 10 | 104 | | 2,080 | 17 |
| 18 | Fire protection automatic sprinkler repairs | 2005 | 8,833 | 444 | 10 | 444 | | 8,833 | 18 |
| 19 | Furnish and install disconnects, circuit breakers for elevator | 2005 | 4,150 | 207 | 10 | 207 | | 4,150 | 19 |
| 20 | Provided smoke detectors to existing fire alarm system | 2005 | 9,358 | 466 | 10 | 466 | | 9,358 | 20 |
| 21 | Provided fire alarm equipment and testing | 2005 | 6,108 | 304 | 10 | 304 | | 6,108 | 21 |
| 22 | Repair of air conditioning equipment | 2005 | 2,590 | 129 | 10 | 129 | | 2,590 | 22 |
| 23 | Installed piping, boxes and wiring for smoke detectors | 2005 | 7,924 | 400 | 10 | 400 | | 7,924 | 23 |
| 24 | | | | | | | | | 24 |
| 25 | Remove and install new carpet and vinyl cove base | 2005 | 1,606 | 77 | 10 | 77 | | 1,606 | 25 |
| 26 | Furnish and install wiring for elevator recall system | 2005 | 1,405 | 66 | 10 | 66 | | 1,405 | 26 |
| 27 | Cable receivers, modulators for cable rewiring project | 2006 | 15,900 | 2,650 | 10 | 1,590 | (1,060) | 15,900 | 27 |
| 28 | Installation of new electrical receptacles | 2006 | 4,007 | 401 | 10 | 401 | | 3,809 | 28 |
| 29 | Air-conditioning package with wall mounted fan coil | 2006 | 7,200 | 720 | 10 | 720 | | 6,840 | 29 |
| 30 | Installation of lexon clear safety windows on fourth floor | 2006 | 3,506 | 351 | 10 | 351 | | 3,334 | 30 |
| 31 | Furnish and install seventy sash screens | 2006 | 5,372 | 537 | 10 | 537 | | 5,102 | 31 |
| 32 | Install feed and hook-up for air-conditioner and compressor | 2006 | 4,514 | 451 | 10 | 451 | | 4,285 | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 6,576,571 | \$ 34,057 | | \$ 146,375 | \$ 112,318 | \$ 3,955,346 | 34 |

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

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|----|---|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12C, Carried Forward | | \$ 6,576,571 | \$ 34,057 | | \$ 146,375 | \$ 112,318 | \$ 3,955,346 | 1 |
| 2 | Transfer of cable system | 2006 | 6,350 | 635 | 10 | 635 | | 6,033 | 2 |
| 3 | Sprinkler system valve replacement | 2006 | 2,558 | 256 | 10 | 256 | | 2,432 | 3 |
| 4 | Installation of electrical receptacles for new televisions | 2006 | 12,225 | 1,223 | 10 | 1,223 | | 11,618 | 4 |
| 5 | Replace main sewer for roof drains from building to sidewalk | 2006 | 6,500 | 650 | 10 | 650 | | 6,175 | 5 |
| 6 | Replace cylindrical locks on stairwell doors | 2006 | 4,673 | 467 | 10 | 467 | | 4,437 | 6 |
| 7 | New telephone system | 2006 | 29,750 | 6,475 | 10 | 2,975 | (3,500) | 29,750 | 7 |
| 8 | Installation of air-conditioner unit | 2006 | 2,860 | 286 | 10 | 286 | | 2,717 | 8 |
| 9 | Furnish and install illuminated letters for outdoor signs | 2007 | 8,531 | 853 | 10 | 853 | | 7,251 | 9 |
| 10 | Power rod project | 2007 | 5,800 | 580 | 10 | 580 | | 4,930 | 10 |
| 11 | Install ceiling receptacles for televisions | 2007 | 7,040 | 704 | 10 | 704 | | 5,984 | 11 |
| 12 | Furnish sprinkler heads | 2007 | 2,599 | 260 | 10 | 260 | | 2,210 | 12 |
| 13 | Furnish and install heat exchanger | 2007 | 3,850 | 385 | 10 | 385 | | 3,273 | 13 |
| 14 | Install 2 elevator cab systems, new ceiling tile, handrails | 2007 | 13,396 | 1,340 | 10 | 1,340 | | 11,389 | 14 |
| 15 | Remove and replace walk-in cooler evaporator | 2008 | 5,833 | 583 | 10 | 583 | | 4,373 | 15 |
| 16 | Install new circulating pump | 2008 | 3,205 | 320 | 10 | 320 | | 2,400 | 16 |
| 17 | Cut out and replace leaking hot water piping in ceiling | 2008 | 3,395 | 340 | 10 | 340 | | 2,550 | 17 |
| 18 | Cultured marble shower base | 2008 | 3,347 | 335 | 10 | 335 | | 2,512 | 18 |
| 19 | Hot water heater replacement | 2008 | 19,785 | 1,979 | 10 | 1,979 | | 14,842 | 19 |
| 20 | Wallcovering | 2008 | 8,377 | 838 | 10 | 838 | | 6,285 | 20 |
| 21 | Lever handle passage door locks | 2009 | 4,316 | 432 | 10 | 432 | | 2,808 | 21 |
| 22 | Furnish stainless steel grab bars | 2009 | 5,539 | 554 | 10 | 554 | | 3,601 | 22 |
| 23 | Landscaping | 2009 | 5,750 | 575 | 10 | 575 | | 3,738 | 23 |
| 24 | Remodel-Wallcoverings, tile, custom built in nurses stations, | 2009 | 265,910 | 29,878 | 10 | 26,591 | (3,287) | 172,845 | 24 |
| 25 | built in wardrobes, remodel bathrooms - new floor and | | | | | | | | 25 |
| 26 | wall tiles, new sinks, grab bars, towel bars | | | | | | | | 26 |
| 27 | Install new drop ceilings, soffits, new light fixtures | 2009 | 27,368 | 2,737 | 10 | 2,737 | | 17,790 | 27 |
| 28 | New sprinkler heads, remove, raise and re-route piping | 2009 | 15,600 | 1,560 | 10 | 1,560 | | 10,140 | 28 |
| 29 | Branch lines for HVAC ventilation system | 2009 | 3,200 | 320 | 10 | 320 | | 2,080 | 29 |
| 30 | Branch lines for HVAC ventilation system | 2009 | (200) | (20) | 10 | (20) | | (130) | 30 |
| 31 | Remove and replace concrete patio | 2009 | 14,750 | 1,475 | 10 | 1,475 | | 9,588 | 31 |
| 32 | New sprinkler heads, remove, raise and re-route piping | 2009 | 4,109 | 411 | 10 | 411 | | 2,671 | 32 |
| 33 | Remove external pipe and reroute electrical wires | 2009 | 7,792 | 779 | 10 | 779 | | 5,064 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 7,080,779 | \$ 91,267 | | \$ 196,798 | \$ 105,531 | \$ 4,316,702 | 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 | | \$ 7,080,779 | \$ 91,267 | | \$ 196,798 | \$ 105,531 | \$ 4,316,702 | 1 |
| 2 | Roofing project | 2009 | 2,850 | 285 | 10 | 285 | | 1,853 | 2 |
| 3 | Furnish and install wiring for elevator | 2009 | 3,800 | 380 | 10 | 380 | | 2,470 | 3 |
| 4 | Hardware on doors, drywall, wallcovering, cove base, ceiling, tile | 2009 | 139,783 | 13,978 | 10 | 13,978 | | 90,857 | 4 |
| 5 | Wallcovering credit | 2009 | (10,200) | (1,020) | 10 | (1,020) | | (6,630) | 5 |
| 6 | Installation of replacement motor on boiler burner | 2010 | 2,957 | 296 | 10 | 296 | | 1,628 | 6 |
| 7 | Credit for Econocare invoice # 37059 | 2010 | (14,000) | (1,400) | 10 | (1,400) | | (7,700) | 7 |
| 8 | Furnish and install new hydraulic cylinder and elevator casing | 2010 | 35,711 | 3,571 | 10 | 3,571 | | 19,641 | 8 |
| 9 | Installation of new chemical automatic fire suppression system | 2010 | 3,120 | 312 | 10 | 312 | | 1,716 | 9 |
| 10 | Redrill hydraulic cylinder hole for elevator project | 2010 | 16,000 | 1,600 | 10 | 1,600 | | 8,800 | 10 |
| 11 | Furnish category 6 cable (550mhz) | 2010 | 4,564 | 456 | 10 | 456 | | 2,508 | 11 |
| 12 | Furnish and install new shaft and bearings in air-conditioning unit | 2010 | 4,140 | 414 | 10 | 414 | | 2,277 | 12 |
| 13 | Remove and install cove base, vinyl tile and ceramic floor tile | 2010 | 271,697 | 27,170 | 10 | 27,170 | | 149,435 | 13 |
| 14 | Remove and install cove base, vinyl tile and ceramic floor tile | 2010 | 50,221 | 5,022 | 10 | 5,022 | | 27,621 | 14 |
| 15 | Replace two firing burner programmers on boiler | 2011 | 6,154 | 615 | 10 | 615 | | 2,768 | 15 |
| 16 | Replace bronzed pump for water heaters | 2011 | 4,364 | 436 | 10 | 436 | | 1,962 | 16 |
| 17 | Furnish and install new motor for tower pump | 2011 | 4,424 | 442 | 10 | 442 | | 1,989 | 17 |
| 18 | Furnish and install new Mitsubishi air-conditioner | 2011 | 4,000 | 400 | 10 | 400 | | 1,800 | 18 |
| 19 | Replace telephone wire, install new relay and switch, power supply | 2011 | 2,902 | 290 | 10 | 290 | | 1,305 | 19 |
| 20 | Install new boiler bottom | 2011 | 17,027 | 1,703 | 10 | 1,703 | | 7,663 | 20 |
| 21 | Replace tower fan motor and v-belts | 2011 | 3,290 | 329 | 10 | 329 | | 1,481 | 21 |
| 22 | Furnish new Hatco booster heater | 2011 | 3,442 | 344 | 10 | 344 | | 1,548 | 22 |
| 23 | Replace fire control panel and installation of fire alarm devices | 2012 | 16,753 | 1,675 | 10 | 1,675 | | 5,863 | 23 |
| 24 | Remodel four shower rooms: walls, floors, showers, paint | 2012 | 133,730 | 12,502 | 10 | 13,373 | 871 | 46,806 | 24 |
| 25 | Replacement motor and starter on cooling tower | 2012 | 5,014 | 501 | 10 | 501 | | 1,754 | 25 |
| 26 | Fourth floor corridor and dining room flooring | 2012 | 49,706 | 4,971 | 10 | 4,971 | | 17,398 | 26 |
| 27 | Installation of fire alarm devices | 2012 | 17,517 | 1,752 | 10 | 1,752 | | 6,132 | 27 |
| 28 | Install metal ballasts and reinstall letter | 2012 | 3,159 | 316 | 10 | 316 | | 1,106 | 28 |
| 29 | Remodel 1 shower room: demo walls, plumbing, tile, paint | 2012 | 17,540 | 1,640 | 10 | 1,754 | 114 | 6,139 | 29 |
| 30 | Elevator wraps including two molds | 2012 | 3,933 | 393 | 10 | 393 | | 1,376 | 30 |
| 31 | Furnish and install 4 main isolation valves for water supply pumps | 2012 | 11,158 | 1,116 | 10 | 1,116 | | 3,906 | 31 |
| 32 | Furnish and install new motor and starter for chiller | 2012 | 9,902 | 990 | 10 | 990 | | 3,465 | 32 |
| 33 | Cove base installation | 2012 | 6,020 | 602 | 10 | 602 | | 2,107 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 7,911,457 | \$ 173,348 | | \$ 279,864 | \$ 106,516 | \$ 4,727,746 | 34 |

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

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|----|---|------------------|--------------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
| | Improvement Type** | Year Constructed | Cost | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation | |
| 1 | Totals from Page 12E, Carried Forward | | \$ 7,911,457 | \$ 173,348 | | \$ 279,864 | \$ 106,516 | \$ 4,727,746 | 1 |
| 2 | Furnish and install steel door with hardware | 2012 | 2,750 | 275 | 10 | 275 | | 963 | 2 |
| 3 | Installation of new switches, hoses and wiring of generator | 2012 | 5,165 | 517 | 10 | 517 | | 1,809 | 3 |
| 4 | Custom cabinetry per drawings in Physical Therapy room | 2013 | 8,450 | 818 | 10 | 845 | 27 | 2,113 | 4 |
| 5 | Extensive rewiring project on the first floor | 2013 | 17,500 | 1,694 | 10 | 1,750 | 56 | 4,375 | 5 |
| 6 | Furnish and repair call light systems on first and second floors | 2013 | 4,075 | 395 | 10 | 408 | 13 | 1,020 | 6 |
| 7 | Install drywall and furnish and install vinyl flooring, ceiling grid, base, wall cabinet, counter top, paint walls in utility room | 2013 | 3,400 | 330 | 10 | 340 | 10 | 850 | 7 |
| 8 | Furnish and install vinyl flooring, drywall, plaster, prime and paint walls, new ceiling grid, furnish and install doors in utility room, storage room and the basement | 2013 | 14,700 | 1,432 | 10 | 1,470 | 38 | 3,675 | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | Remove wall and floor tile, furnish and install vinyl flooring, light fixture, install drywall and paint walls, cove base in storage room | 2013 | 3,850 | 374 | 10 | 385 | 11 | 963 | 12 |
| 13 | | | | | | | | | 13 |
| 14 | Furnish and install 66 new exterior windows | 2013 | 13,600 | 1,325 | 10 | 1,360 | 35 | 3,400 | 14 |
| 15 | Electric project- change fuse boxes to circuit breaker boxes | 2013 | 3,450 | 337 | 10 | 345 | 8 | 863 | 15 |
| 16 | Remove and replace exterior roof, install new gutters | 2013 | 18,200 | 1,779 | 10 | 1,820 | 41 | 4,550 | 16 |
| 17 | Demolition of garage roof, install new gutters and down spouts | 2013 | 10,300 | 1,010 | 10 | 1,030 | 20 | 2,575 | 17 |
| 18 | Furnish wallpaper for wallcovering project in bathrooms | 2013 | 6,163 | 616 | 10 | 616 | | 1,540 | 18 |
| 19 | Sealcoating and striping of the parking lot | 2013 | 4,597 | 460 | 10 | 460 | | 1,150 | 19 |
| 20 | Furnish and install gypsum board, wall tile, install wallpaper, paint, install sinks and toilets, framing soffits in bathrooms | 2013 | 52,000 | 5,129 | 10 | 5,200 | 71 | 13,000 | 20 |
| 21 | | | | | | | | | 21 |
| 22 | Purchase of Cirrus Fireguard ceiling grid | 2013 | 8,043 | 793 | 10 | 804 | 11 | 2,010 | 22 |
| 23 | Furnish and install custom cabinetry per drawings in eleven resident rooms and fabricate bathroom doors | 2013 | 19,500 | 1,923 | 10 | 1,950 | 27 | 4,875 | 23 |
| 24 | | | | | | | | | 24 |
| 25 | Furnish wood door for the first floor | 2013 | 3,025 | 299 | 10 | 303 | 4 | 757 | 25 |
| 26 | Install conduit run from fire alarm room to pump room, wiring | 2013 | 4,932 | 487 | 10 | 493 | 6 | 1,233 | 26 |
| 27 | Install fire sprinklers in twelve resident rooms | 2013 | 8,230 | 814 | 10 | 823 | 9 | 2,058 | 27 |
| 28 | Passenger elevator repair due to water contamination, replace motor mounts, supply line & install shutoff valve in machine room | 2013 | 9,875 | 977 | 10 | 988 | 11 | 2,470 | 28 |
| 29 | | | | | | | | | 29 |
| 30 | Furnish and install new gas valves on dryers, re-route gas line, repair electrical on the second floor, repair call lights in resident rooms on the third and fourth floors | 2013 | 2,725 | 270 | 10 | 273 | 3 | 682 | 30 |
| 31 | | | | | | | | | 31 |
| 32 | | | | | | | | | 32 |
| 33 | Furnish 13 overbed lights in resident rooms | 2013 | 2,820 | 278 | 10 | 282 | 4 | 705 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 8,138,807 | \$ 195,680 | | \$ 302,601 | \$ 106,921 | \$ 4,785,382 | 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 12F, Carried Forward | | \$ 8,138,807 | \$ 195,680 | | \$ 302,601 | \$ 106,921 | \$ 4,785,382 | 1 |
| 2 | Installation of smoke sensors, replace door gibs on elevators | 2013 | 6,175 | 617 | 10 | 618 | 1 | 1,545 | 2 |
| 3 | Install new wiring in resident rooms | 2014 | 2,720 | 272 | 10 | 272 | | 408 | 3 |
| 4 | Install new electrical switches and outlets in bathrooms | 2014 | 3,200 | 320 | 10 | 320 | | 800 | 4 |
| 5 | Furnish and install 80 custom bed cabinets | 2014 | 102,800 | 10,280 | 10 | 10,280 | | 15,420 | 5 |
| 6 | Install new bearings on Tramco ejector pumps | 2014 | 4,320 | 432 | 10 | 432 | | 648 | 6 |
| 7 | Replace condensing unit in walk-in cooler | 2014 | 4,838 | 484 | 10 | 484 | | 726 | 7 |
| 8 | Install new wiring in resident rooms | 2014 | 3,280 | 328 | 10 | 328 | | 492 | 8 |
| 9 | Install new wiring in resident rooms | 2014 | 2,720 | 272 | 10 | 272 | | 408 | 9 |
| 10 | Install emergency electrical receptacles phase 2 on 3rd floor | 2014 | 6,480 | 648 | 10 | 648 | | 972 | 10 |
| 11 | Install ceiling grid, paint, vinyl tile, drywall, electrical in 19 bedrooms | 2014 | 46,080 | 4,608 | 10 | 4,608 | | 6,912 | 11 |
| 12 | Adjust automatic sprinkler system for 31 resident rooms | 2014 | 18,500 | 1,850 | 10 | 1,850 | | 2,775 | 12 |
| 13 | Emergency electrical receptacles phase 1 on the 3rd floor | 2014 | 6,125 | 613 | 10 | 613 | | 919 | 13 |
| 14 | Wall tiles, new water lines, wallpaper, faucets in 31 bathrooms | 2014 | 56,104 | 5,610 | 10 | 5,610 | | 8,415 | 14 |
| 15 | Purchase of 40 three-light overbed light fixtures | 2014 | 6,955 | 696 | 10 | 696 | | 1,044 | 15 |
| 16 | Install new vinyl tile, replace bumper guards and install pedimat in two elevators | 2014 | 3,613 | 361 | 10 | 361 | | 542 | 16 |
| 17 | | | | | | | | | 17 |
| 18 | Installation of commercial floor padding in four offices | 2014 | 4,644 | 464 | 10 | 464 | | 696 | 18 |
| 19 | Telephone wiring project | 2014 | 3,913 | 391 | 10 | 391 | | 587 | 19 |
| 20 | Furnish and change out 16 water shut-off valves, drywall and paint in resident rooms | 2014 | 3,000 | 300 | 10 | 300 | | 450 | 20 |
| 21 | | | | | | | | | 21 |
| 22 | Furnish and install wallpaper and bumper guards in the hallway | 2014 | 33,257 | 3,326 | 10 | 3,326 | | 4,989 | 22 |
| 23 | Furnish and install drywall, ceiling and floor tiles in the storage area | 2014 | 5,500 | 550 | 10 | 550 | | 825 | 23 |
| 24 | Electrical project - install equipment, breakers, run conduit, junction box | 2014 | 9,500 | 950 | 10 | 950 | | 1,425 | 24 |
| 25 | Installation of wallpaper and vinyl base in Admissions office | 2014 | 2,800 | 280 | 10 | 280 | | 420 | 25 |
| 26 | Remove and install new heating cables on the roof edge and gutters | 2014 | 2,580 | 258 | 10 | 258 | | 387 | 26 |
| 27 | Furnish 40 three-light overbed light fixtures | 2014 | 6,955 | 696 | 10 | 696 | | 1,044 | 27 |
| 28 | Furnish 53 surround casing doors, reface 85 doors on the 3rd floor | 2014 | 26,000 | 2,600 | 10 | 2,600 | | 3,900 | 28 |
| 29 | Replace Carrier chiller compressor | 2014 | 7,831 | 783 | 10 | 783 | | 1,175 | 29 |
| 30 | Custom built-in cabinetry in the Admin office | 2014 | 4,000 | 400 | 10 | 400 | | 600 | 30 |
| 31 | Replace compressor sequence and control relays | 2014 | 5,800 | 580 | 10 | 580 | | 870 | 31 |
| 32 | Replace double detector check backflow system | 2014 | 7,500 | 750 | 10 | 750 | | 1,125 | 32 |
| 33 | | | | | | | | | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 8,535,997 | \$ 235,399 | | \$ 342,321 | \$ 106,922 | \$ 4,845,901 | 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 12G, Carried Forward | | \$ 8,535,997 | \$ 235,399 | | \$ 342,321 | \$ 106,922 | \$ 4,845,901 | 1 |
| 2 | Furnish and install vinyl plank floor & base, paint on 2nd floor | 2014 | 8,416 | 842 | 10 | 842 | | 1,263 | 2 |
| 3 | Tuckpoint chimney, replace garage window lintel | 2014 | 3,490 | 349 | 10 | 349 | | 524 | 3 |
| 4 | Replace sewer from flood control system | 2014 | 7,100 | 710 | 10 | 710 | | 1,065 | 4 |
| 5 | Install new 6" PVC pipe to kitchen wall & 2 new cleanouts | 2014 | 7,400 | 740 | 10 | 740 | | 1,110 | 5 |
| 6 | Replace cooling tower fan motor | 2014 | 3,493 | 349 | 10 | 349 | | 524 | 6 |
| 7 | Install new bearings, gasket and bolts on fire pump | 2014 | 2,680 | 268 | 10 | 268 | | 402 | 7 |
| 8 | Purchase 720 yards of wallpaper | 2014 | 13,314 | 1,331 | 10 | 1,331 | | 1,997 | 8 |
| 9 | Purchase 4,200 yards of wallpaper | 2014 | 6,020 | 602 | 10 | 602 | | 903 | 9 |
| 10 | Replace relay in room 220, pull wire, repair call lights | 2014 | 2,700 | 270 | 10 | 270 | | 405 | 10 |
| 11 | Provide notifier equipment, program and test fire alarm system | 2014 | 5,745 | 575 | 10 | 575 | | 862 | 11 |
| 12 | Install sensor controllers and cables in gutters | 2014 | 3,430 | 343 | 10 | 343 | | 515 | 12 |
| 13 | Automatic sprinkler system adjustment | 2014 | 2,500 | 250 | 10 | 250 | | 375 | 13 |
| 14 | Replaced 21 wall wash 4" can lights with LED can lights, | 2015 | 2,510 | 126 | 10 | 126 | | 126 | 14 |
| 15 | replaced 4 straight down can lights with LED can lights, | | | | | | | | 15 |
| 16 | remove existing light fixture & replaced with 8" LED strip light | | | | | | | | 16 |
| 17 | in the media room on the 1st floor | | | | | | | | 17 |
| 18 | Furnish and install new panel board for sump pump system, | 2015 | 3,500 | 175 | 10 | 175 | | 175 | 18 |
| 19 | repair four call lights in Room 208, 209 & 210 | | | | | | | | 19 |
| 20 | Dialysis Room: Demolition, remove drain lines, remove drywall, | 2015 | 4,200 | 210 | 10 | 210 | | 210 | 20 |
| 21 | install new drain pipes, install new steel stud caulk around studs | | | | | | | | 21 |
| 22 | and flooring, drywall, install new station connection, paint, new | | | | | | | | 22 |
| 23 | floor tile | | | | | | | | 23 |
| 24 | Dialysis Room: Install wiring to 8 dialysis chairs, install eight 20 | 2015 | 4,700 | 235 | 10 | 235 | | 235 | 24 |
| 25 | amp breakers, install 18 outlets | | | | | | | | 25 |
| 26 | New signage on the third floor | 2015 | 3,939 | 197 | 10 | 197 | | 197 | 26 |
| 27 | Install new door operator package on elevator including door | 2015 | 4,440 | 222 | 10 | 222 | | 222 | 27 |
| 28 | opener, tracks, hanger rollers switch and closed loop operation | | | | | | | | 28 |
| 29 | Programming and testing of fire alarm system, provide pull and | 2015 | 4,400 | 220 | 10 | 220 | | 220 | 29 |
| 30 | trim work for the fire alarm system | | | | | | | | 30 |
| 31 | Second floor resident room flooring - install carpet, laminate and | 2015 | 27,202 | 1,360 | 10 | 1,360 | | 1,360 | 31 |
| 32 | vinyl tile | | | | | | | | 32 |
| 33 | Redesign ductwork in the basement | 2015 | 10,635 | 532 | 10 | 532 | | 532 | 33 |
| 34 | TOTAL (lines 1 thru 33) | | \$ 8,667,811 | \$ 245,305 | | \$ 352,227 | \$ 106,922 | \$ 4,859,123 | 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 12H, Carried Forward | | \$ 8,667,811 | \$ 245,305 | | \$ 352,227 | \$ 106,922 | \$ 4,859,123 | 1 |
| 2 | Update 18 resident bathrooms on the 3rd floor | 2015 | 41,400 | 2,070 | 10 | 2,070 | | 2,070 | 2 |
| 3 | Purchase of lower 2" mixing valve and temperature controller | 2015 | 2,870 | 144 | 10 | 144 | | 144 | 3 |
| 4 | Purchase of 31 marble vanity tops for resident bathrooms | 2015 | 11,179 | 559 | 10 | 559 | | 559 | 4 |
| 5 | Removal and replacement of 34 window units to rear frame | 2015 | 18,304 | 915 | 10 | 915 | | 915 | 5 |
| 6 | section of building and repairs to front elevation windows | | | | | | | | 6 |
| 7 | Purchase of royal flush vlaves, p-traps, plumbing supply lines | 2014 | 5,034 | 503 | 10 | 503 | | 755 | 7 |
| 8 | | | | | | | | | 8 |
| 9 | | | | | | | | | 9 |
| 10 | | | | | | | | | 10 |
| 11 | | | | | | | | | 11 |
| 12 | | | | | | | | | 12 |
| 13 | See Attached Schedule L: | | | | | | | | 13 |
| 14 | Leasehold Improvements Allocated from Management Company: | 1998 | 15,009 | | | 690 | 690 | 23,976 | 14 |
| 15 | Leasehold Improvements Allocated from Management Company: | 1999 | 6,268 | | | | | | 15 |
| 16 | Leasehold Improvements Allocated from Management Company: | 2000 | 751 | | | | | | 16 |
| 17 | Leasehold Improvements Allocated from Management Company: | 2009 | 2,259 | | | | | | 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 | TOTAL (lines 1 thru 33) | | \$ 8,770,885 | \$ 249,496 | | \$ 357,108 | \$ 107,612 | \$ 4,887,542 | 34 |

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

XI. OWNERSHIP COSTS (continued)

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

| | Category of Equipment | 1 Cost | Current Book Depreciation 2 | Straight Line Depreciation 3 | 4 Adjustments | Component Life 5 | Accumulated Depreciation 6 | |
|----|---|--------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 1,198,646 | \$ 126,363 | \$ 126,363 | \$ | 5,10 years | \$ 499,304 | 71 |
| 72 | Current Year Purchases | 131,534 | 6,576 | 6,576 | | 5,10 years | 6,576 | 72 |
| 73 | Fully Depreciated Assets | 337,981 | 3,383 | 3,383 | | 10 years | 337,981 | 73 |
| 74 | Allocated from Therapy Masters, Mgt Co: | 119,557 | | 1,742 | 1,742 | | 100,094 | 74 |
| 75 | TOTALS | \$ 1,787,718 | \$ 136,322 | \$ 138,064 | \$ 1,742 | | \$ 943,955 | 75 |

D. Vehicle Costs. (See instructions.)*

| | 1 Use | Model, Make and Year 2 | Year Acquired 3 | 4 Cost | Current Book Depreciation 5 | Straight Line Depreciation 6 | 7 Adjustments | Life in Years 8 | Accumulated Depreciation 9 | |
|----|-------------------------------|---------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 | Allocated from Management Co: | | | \$ 25,332 | \$ | \$ 1,042 | \$ 1,042 | | \$ 24,411 | 76 |
| 77 | | | | | | | | | | 77 |
| 78 | | | | | | | | | | 78 |
| 79 | | | | | | | | | | 79 |
| 80 | TOTALS | | | \$ 25,332 | \$ | \$ 1,042 | \$ 1,042 | | \$ 24,411 | 80 |

E. Summary of Care-Related Assets

| | | 1 Reference | 2 Amount | |
|----|----------------------------|--|---------------|-------|
| 81 | Total Historical Cost | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 11,121,184 | 81 |
| 82 | Current Book Depreciation | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable) | \$ 385,818 | 82 |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable) | \$ 496,214 | 83 ** |
| 84 | Adjustments | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable) | \$ 110,396 | 84 |
| 85 | Accumulated Depreciation | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable) | \$ 5,855,908 | 85 |

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____ /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 N/A.

N/A

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 167,370 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 | Patient Care | 2014 Cadillac CTS | \$ 629.40 | \$ 3,147 | 17 |
| 18 | | | | | 18 |
| 19 | Allocated from Management Company: | | | 5,672 | 19 |
| 20 | | | | | 20 |
| 21 | TOTAL | | \$ 629.40 | \$ 8,819 | 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 Glencrest HC & Rehab Ctr # 0028753 Report Period Beginning: 01/01/2015 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 | Ln10a,Col 3 | hrs | \$ | 8,305 | \$ | 485,689 | \$ | 8,305 | \$ | 485,689 | 1 | | | |
| 2 | Licensed Speech and Language Development Therapist | Ln10a,Col 3 | hrs | | 1,682 | | 107,890 | | 1,682 | | 107,890 | 2 | | | |
| 3 | Licensed Recreational Therapist | | hrs | | | | | | | | | 3 | | | |
| 4 | Licensed Physical Therapist | Ln10a,Col 2&3 | hrs | | 14,857 | | 884,111 | | 14,857 | | 896,554 | 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 | | | | | | 581,678 | | 581,678 | 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 | 35,467 hours | | 854,930 | | 248,822 | | 35,467 | | 854,930 | 13 | | | |
| 14 | TOTAL | | | \$ | 854,930 | | 24,844 | \$ | 1,726,512 | \$ | 594,121 | 60,311 | \$ | 3,175,563 | 14 |

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

Facility Name & ID Number Glencrest HC & Rehab Ctre# 0028753Report Period Beginning: 01/01/2015

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 | \$ (818,492) | \$ (235,691) | 1 |
| 2 | Cash-Patient Deposits | | | 2 |
| 3 | Accounts & Short-Term Notes Receivable-Patients (less allowance) | 8,708,143 | 8,708,143 | 3 |
| 4 | Supply Inventory (priced at) | | | 4 |
| 5 | Short-Term Investments | | | 5 |
| 6 | Prepaid Insurance | 423,462 | 452,750 | 6 |
| 7 | Other Prepaid Expenses | | | 7 |
| 8 | Accounts Receivable (owners or related parties) | 300,501 | | 8 |
| 9 | Other(specify): <u>Receivable from Insurance</u> | 2,887,600 | 2,887,600 | 9 |
| 10 | TOTAL Current Assets (sum of lines 1 thru 9) | \$ 11,501,214 | \$ 11,812,802 | 10 |
| | B. Long-Term Assets | | | |
| 11 | Long-Term Notes Receivable | | | 11 |
| 12 | Long-Term Investments | | | 12 |
| 13 | Land | | 537,249 | 13 |
| 14 | Buildings, at Historical Cost | | 4,447,587 | 14 |
| 15 | Leasehold Improvements, at Historical Cost | 2,518,470 | 4,323,298 | 15 |
| 16 | Equipment, at Historical Cost | 1,668,109 | 1,813,050 | 16 |
| 17 | Accumulated Depreciation (book methods) | (2,735,328) | (5,855,908) | 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 Escrows) | | 1,085,530 | 22 |
| 23 | Other(specify): <u>Due from Related Parties</u> | 1,599,999 | 1,599,999 | 23 |
| 24 | TOTAL Long-Term Assets (sum of lines 11 thru 23) | \$ 3,051,250 | \$ 7,950,805 | 24 |
| 25 | TOTAL ASSETS (sum of lines 10 and 24) | \$ 14,552,464 | \$ 19,763,607 | 25 |

| | | 1 | 2 | |
|----|--|---------------|----------------------|----|
| | | Operating | After Consolidation* | |
| | C. Current Liabilities | | | |
| 26 | Accounts Payable | \$ 1,073,131 | \$ 1,073,131 | 26 |
| 27 | Officer's Accounts Payable | | | 27 |
| 28 | Accounts Payable-Patient Deposits | | | 28 |
| 29 | Short-Term Notes Payable | | | 29 |
| 30 | Accrued Salaries Payable | 509,129 | 509,129 | 30 |
| 31 | Accrued Taxes Payable (excluding real estate taxes) | 8,509 | 8,509 | 31 |
| 32 | Accrued Real Estate Taxes(Sch.IX-B) | | 404,000 | 32 |
| 33 | Accrued Interest Payable | | 37,865 | 33 |
| 34 | Deferred Compensation | | | 34 |
| 35 | Federal and State Income Taxes | | | 35 |
| | Other Current Liabilities(specify): | | | |
| 36 | <u>See Attached Schedule E:</u> | 6,492,965 | 6,492,965 | 36 |
| 37 | | | | 37 |
| 38 | TOTAL Current Liabilities (sum of lines 26 thru 37) | \$ 8,083,734 | \$ 8,525,599 | 38 |
| | D. Long-Term Liabilities | | | |
| 39 | Long-Term Notes Payable | | | 39 |
| 40 | Mortgage Payable | | 17,476,341 | 40 |
| 41 | Bonds Payable | | | 41 |
| 42 | Deferred Compensation | | | 42 |
| | Other Long-Term Liabilities(specify): | | | |
| 43 | <u>Stockholders' Loans:</u> | 3,235,000 | 3,235,000 | 43 |
| 44 | | | | 44 |
| 45 | TOTAL Long-Term Liabilities (sum of lines 39 thru 44) | \$ 3,235,000 | \$ 20,711,341 | 45 |
| 46 | TOTAL LIABILITIES (sum of lines 38 and 45) | \$ 11,318,734 | \$ 29,236,940 | 46 |
| 47 | TOTAL EQUITY(page 18, line 24) | \$ 3,233,730 | \$ (9,473,333) | 47 |
| 48 | TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47) | \$ 14,552,464 | \$ 19,763,607 | 48 |

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

| | | 1 Total | |
|-----------|---|--------------------------|-----------|
| 1 | Balance at Beginning of Year, as Previously Reported | \$ 3,574,297 | 1 |
| 2 | Restatements (describe): | | 2 |
| 3 | | | 3 |
| 4 | | | 4 |
| 5 | | | 5 |
| 6 | Balance at Beginning of Year, as Restated (sum of lines 1-5) | \$ 3,574,297 | 6 |
| | A. Additions (deductions): | | |
| 7 | NET Income (Loss) (from page 19, line 43) | (340,567) | 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) | \$ (340,567) | 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) | \$ 3,233,730 | 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 | \$ 22,057,313 | 1 |
| 2 | Discounts and Allowances for all Levels | (4,018,778) | 2 |
| 3 | SUBTOTAL Inpatient Care (line 1 minus line 2) | \$ 18,038,535 | 3 |
| B. Ancillary Revenue | | | |
| 4 | Day Care | | 4 |
| 5 | Other Care for Outpatients | | 5 |
| 6 | Therapy | 2,878,184 | 6 |
| 7 | Oxygen | 454,958 | 7 |
| 8 | SUBTOTAL Ancillary Revenue (lines 4 thru 7) | \$ 3,333,142 | 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 | 760 | 15 |
| 16 | Rental of Facility Space | | 16 |
| 17 | Sale of Drugs | 570,265 | 17 |
| 18 | Sale of Supplies to Non-Patients | | 18 |
| 19 | Laboratory | 57,857 | 19 |
| 20 | Radiology and X-Ray | 10,455 | 20 |
| 21 | Other Medical Services | 1,302,045 | 21 |
| 22 | Laundry | | 22 |
| 23 | SUBTOTAL Other Operating Revenue (lines 9 thru 22) | \$ 1,941,382 | 23 |
| D. Non-Operating Revenue | | | |
| 24 | Contributions | | 24 |
| 25 | Interest and Other Investment Income*** | 9,333 | 25 |
| 26 | SUBTOTAL Non-Operating Revenue (lines 24 and 25) | \$ 9,333 | 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) | \$ 23,322,392 | 30 |

| | | 2 | |
|-------------------------------------|--|----------------------|----|
| II. Expenses | | Amount | |
| A. Operating Expenses | | | |
| 31 | General Services | 3,060,547 | 31 |
| 32 | Health Care | 10,672,068 | 32 |
| 33 | General Administration | 5,520,514 | 33 |
| B. Capital Expense | | | |
| 34 | Ownership | 2,170,458 | 34 |
| C. Ancillary Expense | | | |
| 35 | Special Cost Centers | 1,547,546 | 35 |
| 36 | Provider Participation Fee | 691,826 | 36 |
| D. Other Expenses (specify): | | | |
| 37 | | | 37 |
| 38 | | | 38 |
| 39 | | | 39 |
| 40 | TOTAL EXPENSES (sum of lines 31 thru 39)* | \$ 23,662,959 | 40 |
| 41 | Income before Income Taxes (line 30 minus line 40)** | (340,567) | 41 |
| 42 | Income Taxes | | 42 |
| 43 | NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42) | \$ (340,567) | 43 |

| III. Net Inpatient Revenue detailed by Payer Source | | | |
|---|---|----------------------|----|
| 44 | Medicaid - Net Inpatient Revenue | \$ 14,933,067 | 44 |
| 45 | Private Pay - Net Inpatient Revenue | 629,332 | 45 |
| 46 | Medicare - Net Inpatient Revenue | 1,689,314 | 46 |
| 47 | Other-(specify) <u>Insurance - Net Inpatient Revenue</u> | 673,278 | 47 |
| 48 | Other-(specify) <u>Veterans - Net Inpatient Revenue</u> | 113,544 | 48 |
| 49 | TOTAL Inpatient Care Revenue (This total must agree to Line 3) | \$ 18,038,535 | 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 Glencrest HC & Rehab Ctre

0028753

Report Period Beginning: 01/01/2015

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 | 3,793 | 4,186 | \$ 183,340 | \$ 43.80 | 1 |
| 2 | Assistant Director of Nursing | 1,015 | 1,029 | 65,287 | 63.45 | 2 |
| 3 | Registered Nurses | 77,792 | 82,625 | 2,471,178 | 29.91 | 3 |
| 4 | Licensed Practical Nurses | 17,367 | 18,351 | 520,689 | 28.37 | 4 |
| 5 | CNAs & Orderlies | 159,221 | 169,069 | 2,032,721 | 12.02 | 5 |
| 6 | CNA Trainees | | | | | 6 |
| 7 | Licensed Therapist | 32,543 | 35,467 | 854,930 | 24.10 | 7 |
| 8 | Rehab/Therapy Aides | | | | | 8 |
| 9 | Activity Director | | | | | 9 |
| 10 | Activity Assistants | 11,468 | 12,459 | 140,360 | 11.27 | 10 |
| 11 | Social Service Workers | 8,475 | 9,117 | 162,121 | 17.78 | 11 |
| 12 | Dietician | | | | | 12 |
| 13 | Food Service Supervisor | | | | | 13 |
| 14 | Head Cook | 6,202 | 6,918 | 103,687 | 14.99 | 14 |
| 15 | Cook Helpers/Assistants | 28,180 | 31,444 | 400,365 | 12.73 | 15 |
| 16 | Dishwashers | | | | | 16 |
| 17 | Maintenance Workers | 8,054 | 8,694 | 130,972 | 15.06 | 17 |
| 18 | Housekeepers | 27,886 | 31,067 | 331,358 | 10.67 | 18 |
| 19 | Laundry | 13,748 | 15,286 | 171,395 | 11.21 | 19 |
| 20 | Administrator | 1,493 | 1,526 | 70,620 | 46.28 | 20 |
| 21 | Assistant Administrator | 1,300 | 1,457 | 54,656 | 37.51 | 21 |
| 22 | Other Administrative | | | | | 22 |
| 23 | Office Manager | | | | | 23 |
| 24 | Clerical | 18,152 | 19,264 | 399,169 | 20.72 | 24 |
| 25 | Vocational Instruction | | | | | 25 |
| 26 | Academic Instruction | | | | | 26 |
| 27 | Medical Director | | | | | 27 |
| 28 | Qualified MR Prof. (QMRP) | | | | | 28 |
| 29 | Resident Services Coordinator | | | | | 29 |
| 30 | Habilitation Aides (DD Homes) | | | | | 30 |
| 31 | Medical Records | | | | | 31 |
| 32 | Other Health Care(specify) | | | | | 32 |
| 33 | Other(specify) <u>Ward Clerks</u> | 14,441 | 15,100 | 190,431 | 12.61 | 33 |
| 34 | TOTAL (lines 1 - 33) | 431,130 | 463,059 | \$ 8,283,279 * | \$ 17.89 | 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 | \$ 41,007 | Ln 1, Col 3 | 35 |
| 36 | Medical Director | Monthly | 304,198 | Ln 9, Col 3 | 36 |
| 37 | Medical Records Consultant | | | | 37 |
| 38 | Nurse Consultant | | | | 38 |
| 39 | Pharmacist Consultant | Monthly | 20,209 | Ln 10, Col 3 | 39 |
| 40 | Physical Therapy Consultant | | | | 40 |
| 41 | Occupational Therapy Consultant | | | | 41 |
| 42 | Respiratory Therapy Consultant | | | | 42 |
| 43 | Speech Therapy Consultant | | | | 43 |
| 44 | Activity Consultant | 48 | 2,424 | Ln 11, Col 3 | 44 |
| 45 | Social Service Consultant | 59 | 3,510 | Ln 12, Col 3 | 45 |
| 46 | Other(specify) | | | | 46 |
| 47 | | | | | 47 |
| 48 | | | | | 48 |
| 49 | TOTAL (lines 35 - 48) | 107 | \$ 371,348 | | 49 |

C. CONTRACT NURSES

| | 1 | 2 | 3 | | |
|----|----------------------------------|----------------------|------------------------------------|--------------|----|
| | Number of Hrs. Paid & Accrued | Total Contract Wages | Schedule V Line & Column Reference | | |
| 50 | Registered Nurses | 16,940 | \$ 457,399 | Ln 10, Col 3 | 50 |
| 51 | Licensed Practical Nurses | | | | 51 |
| 52 | Certified Nurse Assistants/Aides | | | | 52 |
| 53 | TOTAL (lines 50 - 52) | 16,940 | \$ 457,399 | | 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% | \$ 43,120 | Workers' Compensation Insurance | \$ 94,179 | IDPH License Fee | \$ | |
| Aaron Pancer | Administrator | 0.00 % | 27,500 | Unemployment Compensation Insurance | 64,277 | Advertising: Employee Recruitment | 526 | |
| Alicia Roberts | Asst Administrator | 0.00 % | 54,656 | FICA Taxes | 622,485 | Health Care Worker Background Check | | |
| | | | | Employee Health Insurance | 141,263 | (Indicate # of checks performed <u>236</u>) | 2,360 | |
| | | | | Employee Meals | 45,988 | Patient Background Checks | 98 | |
| | | | | Illinois Municipal Retirement Fund (IMRF)* | | | | |
| | | | | 401K Match | 6,638 | See Attached Schedule K: | 141,901 | |
| | | | | Other Employee Benefits | 28,341 | | | |
| | | | | Union Health and Welfare | 221,602 | Allocated from Therapy Masters: | 4,111 | |
| | | | | Union Pension | 58,234 | Allocated from Management Company: | 179 | |
| | | | | Non-Allowable Marketing Employee Benefits: | (12,125) | Less: Public Relations Expense | () | |
| | | | | See Attached Schedule D: | 0 | Non-allowable advertising | () | |
| | | | | | | Yellow page advertising | () | |
| TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.) | | | | TOTAL (agree to Schedule V, line 22, col.8) | | TOTAL (agree to Sch. V, line 20, col. 8) | | |
| \$ 125,276 | | | | \$ 1,270,882 | | \$ 150,057 | | |
| 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) | | | \$ 1,609,391 | | | \$ | Out-of-State Travel | \$ |
| | | | | | | | | |
| | | | | | | | In-State Travel | |
| | | | | | | | | |
| TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement) | | | | TOTAL | | | Seminar Expense | |
| \$ 1,609,391 | | | | \$ | | | () | |
| C. Professional Services | | | | | | | Entertainment Expense | |
| Vendor/Payee | Type | | Amount | | | | () | |
| | | | \$ | | | | | |
| | | | | | | | | |
| See Attached Schedule C: | | | 234,985 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions) | | | | TOTAL | | | TOTAL (agree to Sch. V, line 24, col. 8) | |
| \$ 234,985 | | | | \$ | | | \$ | |

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Glencrest HC & Rehab Ctre# 0028753Report Period Beginning: 01/01/2015Ending: 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 \$20,529
- (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. \$ 58,699 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. \$ 691,826
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. \$ 45,988 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

GlenCrest Nursing and Rehabilitation Centre, Ltd.
12/31/2015
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

SCHEDULE A

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

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

| Name | Compensation Received From Other Nursing Homes | | | | | | | | Total |
|--|--|---|---|---|---|---|-----------------------------------|-------------------------------------|---------|
| | Glen Oaks Nursing & Rehab. Centre, Ltd. | Brentwood North Healthcare & Rehabilitation | Glen Bridge Nursing & Rehab. Centre, Ltd. | Glen Elston Nursing & Rehab. Centre, Ltd. | GlenShire Nursing & Rehab. Centre, Ltd. | Glen Lake Terrace Nursing & Rehab | Ballard Respiratory & Rehab | Glen Saint Andrew Living Comm | |
| Sidney Glenner | 32,680 | 17,257 | 33,954 | 14,196 | 25,016 | 27,716 | 18,262 | 23,130 | 192,211 |
| Jonathan Glenner | 7,720 | 4,077 | 8,021 | 3,353 | 5,909 | 6,547 | 4,314 | 5,464 | 45,405 |
| Daniel Glenner | 9,621 | 5,081 | 9,996 | 4,179 | 7,365 | 8,160 | 5,376 | 6,809 | 56,587 |
| Elliott Glenner | 4,328 | 2,285 | 4,497 | 1,880 | 3,313 | 3,671 | 2,418 | 3,063 | 25,455 |
| Joshua Ray | 32,680 | 17,257 | 33,954 | 14,196 | 25,016 | 27,716 | 18,262 | 23,130 | 192,211 |
| Total compensation received from other Nursing Homes | 87,029 | 45,957 | 90,422 | 37,804 | 66,619 | 73,810 | 48,632 | 61,596 | 511,869 |

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21

C. Professional Services

| <u>Vendor/Payee</u> | <u>Type</u> | <u>AMOUNT</u> |
|--|-----------------------------|----------------|
| Health Data Systems, Inc. | Computers | 6,329 |
| Point ClickCare | Computers | 52,744 |
| EHealth Data Solutions | Computers | 4,860 |
| Net Health | Computers | 6,375 |
| Kronos | Computers | 16,182 |
| McGladrey LLP | Accounting | 60,984 |
| Frost, Rутtenberg & Rothblatt | Accounting | 350 |
| Much Shelist | Legal | 10,389 |
| Marilyn P. Dunn | Legal | 4,273 |
| Ashman & Stein | Legal | 57 |
| Meyers & Flowers LLC. | Legal | 23,264 |
| Leydig, Voit & Mayer, Ltd. | Legal | 5,500 |
| Kitch, Drutchas, Wagner, Valitutti & Sherbrook | Legal | 3,389 |
| Company Nurse | Workers Injury Consulting | 2,400 |
| Admiral Environmental Services | Engineering Consulting | 5,840 |
| Five Star Valet | Valet Service | 21,312 |
| Management Network Services | Insurance Claims Management | 750 |
| Commitment Consulting | A/R Collections | 70,822 |
| Creative Technology Solutions | IT Consulting | 1,500 |
| Personnel Planners, Inc. | Unemployment Consulting | 3,015 |
| Cindy Stachura | Consultant | 600 |
| | | <u>300,935</u> |

Allocated from Management Co:

| | |
|---|--------|
| Point ClickCare - Computer Services | 293 |
| Lexis Nexis - Computer Services | 240 |
| Health Data Systems, Inc. - Computer Services | 143 |
| Inpriva - Computer Services | 310 |
| S4 Group LLC - Financial Consulting | 751 |
| McGladrey LLP - Accounting Services | 30,341 |

| | |
|---|---------------|
| Harold Geiser - Accounting | 0 |
| Frost, Ruttenberg & Rothblatt - Accounting | 0 |
| Perfect Staffing - Recruiter | 5,072 |
| Govig - Recruiter | 3,757 |
| Ashman & Stein - Legal | 224 |
| Marilyn Dunn - Legal | 26 |
| Polsinelli - Legal | 2,800 |
| Much Shelist - Legal | 1,509 |
| Total allocated from Management Co. | <u>45,466</u> |
| Total allocated from Therapy Masters, Inc.: | |
| Casamba - Computer Services | 6,188 |
| Health Data Systems - Computer Services | 109 |
| McGladrey LLP - Accounting Services | 215 |
| Career Tree Network - Therapy Recruitment | 6,866 |
| Theracore - Business Consulting | 39,653 |
| Personal Planners | 99 |
| Total allocated from Therapy Masters, Inc.: | <u>53,130</u> |
| GlenCrest Real Estate & Development, LLC: | |
| First Real Estate Services, Ltd. Real Estate Tax Reduction | 2,750 |
| Skidelsky & Associates Real Estate Tax Reduction | 220 |
| Skidelsky & Associates Real Estate Tax Reduction | 19,490 |
| Total allocated from GlenCrest Real Estate & Development, LLC: | <u>22,460</u> |

| | |
|--|-----------------------|
| Reclass First Real Estate Services, Ltd. invoice to Line 33: | -2,750 |
| Reclass Skidelsky & Associates invoice to Line 33: | -220 |
| Reclass Skidelsky & Associates invoice to Line 33: | -19,490 |
| Non-Allowable Expenses: | |
| Meyers & Flowers LLC - Legal - A/R Collections | -23,264 |
| Marilyn Dunn - Legal - out of period | -3,793 |
| Ashman & Stein - Legal - out of period | -57 |
| McGladrey LLP - Accounting Services | -44,548 |
| Five Star Valet - Valet Service | -21,312 |
| Management Network Services - Insurance Claims Management | -750 |
| Commitment Consulting - A/R Collections | -70,822 |
| Non-Allowable Expenses: | <u>-164,546</u> |
| Total adjustments page 21, Sch C. | <u><u>-65,950</u></u> |
| Total Schedule V, line 19, column 8 | <u><u>234,985</u></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 | 44,983 |
| FUTA | 348 |
| SUTA | 1,777 |
| Insurance - Hospital | 54,726 |
| Employee Benefits | 0 |
| Other Employee Benefits | 0 |
| Workers Compensation Insurance | 6,927 |
| 401K Match | 4,149 |
| | <u>112,910</u> |
| Total allocated from Management Co. | <u>112,910</u> |
| Allocate to Line #'s 7,27 | -112,910 |
| Allocated from Therapy Masters, Inc.: | |
| FICA taxes | 80,562 |
| FUTA | 890 |
| SUTA | 1,277 |
| Insurance - Hospital | 18,157 |
| Uniform Allowance | 0 |
| Workers Compensation Insurance | 5,659 |
| 401K Match | 5,075 |
| | <u>111,620</u> |
| Total allocated from Therapy Masters, Inc.: | <u>111,620</u> |
| Allocate to Line #'s 15,27 | -111,620 |
| Total allocated to Page 21 | <u>0</u> |

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|-------------------------|
| Accrued Expenses | 54,007 |
| Due Affiliates | 8,000 |
| Accrued Provider Participation Fee - Tax | 132,138 |
| Due to Third Party | 1,761,559 |
| Due-Patient Trust Fund | 728 |
| Accrued Profit Sharing | -190 |
| Advance from HFS | 13,274 |
| Accrued Management Fees | 1,696,192 |
| Due Con Mutual | 140 |
| Refunds Exchange | -68,187 |
| Accrued Union Dues | 7,763 |
| Accrued 401K | -59 |
| Professional Liability Claims | 2,887,600 |
| Total, Page 17, Line 36 | <u><u>6,492,965</u></u> |

SCHEDULE F

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

| Description | Amount | Reference |
|---|--------------------|-----------|
| Patient clothing | -5,340 | 43 |
| Non-allowable Illinois Council on Long Term Care PAC fees | -20,265 | 20 |
| Non-allowable auto expense - marketing | -8,189 | 25 |
| Non-allowable professional fees | -164,546 | 19 |
| Adjust Mgt. Co. Med Supplies - Med 'A' to cost | -81,327 | 10 |
| Adjust Mgt. Co. Med Supplies - Other to cost | -608,296 | 10 |
| Adjust Mgt. Co. Food to cost | -147,677 | 2 |
| Non-allowable insurance reimbursement | -4,753 | 22 |
| Non-allowable marketing salaries | -80,880 | 21 |
| Non-allowable marketing employee benefits | -12,125 | 22 |
| Non-allowable related party interest expense | -608 | 32 |
| Patient storage | -3,650 | 43 |
| Non-allowable office expense | -861 | 43 |
| Total | <u>(1,138,517)</u> | |

GlenCrest Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2015

SCHEDULE G

| | Accrued 1/01/15 | Payments/ (Receipts) | Expense | Accrued 12/31/15 |
|---|--------------------|-------------------------|--------------|---------------------|
| Balance @ 1/01/2015 - G/L # 215 | (396,000.00) | | (396,000.00) | |
| 2014 Real Estate Taxes Paid | | 391,567.16 | 391,567.16 | |
| To record 2/16/15 cash receipt for the reduction of 2011 real estate taxes | | (58,472.86) | (58,472.86) | |
| Estimated 2015 real estate taxes: | | | | |
| 2014 taxes | 391,567.16 | | | |
| Estimated increase | 3.00% | | | |
| Estimated 2015 taxes | 403,314.17 | | | |
| USE | 404,000.00 | | 404,000.00 | (404,000.00) |
| Totals | (396,000.00) | 333,094.30 | 341,094.30 | (404,000.00) |

Real estate tax history:

| Year | Amount | \$ | Increase % |
|------|------------|-------------|---------------|
| 1993 | 323,273.20 | | |
| 1994 | 345,685.97 | 22,412.77 | 6.93% |
| 1995 | 350,490.39 | 4,804.42 | 1.39% |
| 1996 | 359,114.08 | 8,623.69 | 2.46% |
| 1997 | 353,830.54 | (5,283.54) | -1.47% |
| 1998 | 360,112.00 | 6,281.46 | 1.78% |
| 1999 | 357,695.02 | (2,416.98) | -0.67% |
| 2000 | 349,019.69 | (8,675.33) | -2.43% |
| 2001 | 358,096.91 | 9,077.22 | 2.60% |
| 2002 | 362,111.89 | 4,014.98 | 1.12% |
| 2003 | 328,345.47 | (33,766.42) | -9.32% |
| 2004 | 335,639.12 | 7,293.65 | 2.22% |
| 2005 | 339,056.61 | 3,417.49 | 1.02% |
| 2006 | 314,871.94 | (24,184.67) | -7.13% |
| 2007 | 311,510.44 | (3,361.50) | -1.07% |
| 2008 | 314,635.97 | 3,125.53 | 1.00% |

| | | | |
|------|------------|-----------|--------|
| 2009 | 348,827.08 | 34,191.11 | 10.87% |
| 2010 | 364,012.98 | 15,185.90 | 4.35% |
| 2011 | 367,240.86 | 3,227.88 | 0.89% |
| 2012 | 378,709.85 | 11,468.99 | 3.12% |
| 2013 | 383,835.01 | 5,125.16 | 1.35% |
| 2014 | 391,567.16 | 7,732.15 | 2.01% |

Provider Name: GlenCrest Nursing & Rehab Ctr.

Provider I.D. #: 0028753

Year Ended: December 31, 2015

SCHEDULE H

Training & Education

| Person(s) Attending | Date Attended | Location | Title Sponsor | Total Cost |
|---------------------------------|---------------|----------------|---|------------|
| Andrea Marshall | 3/11/2015 | Chicago, IL | Northwestern Institute of Health & Technology Basic Nursing Assistant | 1,000 |
| Social Work Staff | 6/18/2015 | Chicago, IL | Social Work P.R.N Inc CEU and/or Presentation provided by Gina Gaston | 350 |
| Clinical Staff | 6/30/2015 | Chicago, IL | Net Health W.E. EMR w/ADT and Clinical Docs Monthly License Fee Go Live 6/10/15 | 911 |
| Admissions Department | 8/31/2015 | Skokie, IL | Positive Vibe Coaching Training for Admissions Department | 111 |
| Matt Carlson | 9/9/2015 | Westmont, IL | Pathway Health Restorative/Rehabilitation Certification Program for Licensed Nurses | 899 |
| Richard Dabrowski | 10/16/2015 | Chicago, IL | Cynthia Chow & Associates, LLC | 130 |
| Matt Carlson & Marie Carpanzano | 11/18/2015 | Oak Brook, IL | Institute for Brain Potential Understanding Metablosim: Mind-Body Connections: Stress-Related Eating, Mood, Cognition and Sleep | 185 |
| Matt Carlson | 11/4/2015 | Skokie, IL | Illinois Council on Long Term Care What is Healthcare Turnaround and How Can Your Facility Benefit | 158 |
| Matt Carlson & Marie Carpanzano | 11/30/2015 | Schaumburg, IL | PESI HealthCare | 400 |

Managing Challenging Patient & Family Behaviours

| | |
|-----------------------------------|--------------|
| Allocated From Management Company | 1,693 |
| Allocated From Therapy Masters | 2,661 |
| Total | <u>8,498</u> |

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2015

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

| | Employee | | | | |
|--|-------------------------|---|---------------------|------------------|---------------|
| | Gas Cards/ Allowance | Reimbursement: Mileage, Parking, Tolls | Vehicle Stickers | U Haul Rental | Total |
| Direct Expense | 27,177 | 2,350 | 101 | 139 | 29,767 |
| Non-allowable auto expense - marketing | | | | | -8,189 |
| Allocated from Management Company | | | | | 10,895 |
| Allocated from Therapy Masters | | | | | 2,233 |
| TOTAL | <u>27,177</u> | <u>2,350</u> | <u>101</u> | <u>139</u> | <u>34,706</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 |
|-------------------------|------------------------------------|-------------------------------------|------------------------|
| | GLENBRIDGE | GLENCREST | |
| 84.9438% | 93767 0.192053401 | 95,262 0.195115457 | 106,511 0.218155638 |

| | | | | | | | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|
| 2007 NO ADDITIONS | <u>2,135,245</u> | 1,813,758 | <u>348,338</u> | <u>353,892</u> | | <u>395,682</u> | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|

| NURSING HOME PERCENTAGE | RECALCULATION BASED ON 2008 CENSUS | | GLEN OAKS |
|-------------------------|------------------------------------|--------------------------------|-------------------|
| | GLENBRIDGE | GLENCREST | |
| 84.9438% | 93929 18.66% | 92,291 18.34% | 105,965 21.05% |

| | | | | | | | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|
| 2008 NO ADDITIONS | <u>2,135,245</u> | 1,813,758 | <u>338,471</u> | <u>332,568</u> | | <u>381,842</u> | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|

| NURSING HOME PERCENTAGE | RECALCULATION BASED ON 2009 CENSUS | | GLEN OAKS |
|-------------------------|------------------------------------|--------------------------------|-------------------|
| | GLENBRIDGE | GLENCREST | |
| 84.9438% | 92,668 17.13% | 90,627 16.75% | 105,904 19.58% |

| | | | | | | | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|
| 2009 NO ADDITIONS | <u>2,135,245</u> | 1,813,758 | <u>310,726</u> | <u>303,882</u> | | <u>355,107</u> | |
|-------------------|------------------|-----------|----------------|----------------|--|----------------|--|

| | | 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> |
| | | 1,813,758 | | | |
| | | | <u>92,668</u> | <u>90,627</u> | <u>105,904</u> |
| | | | 17.13% | 16.75% | 19.58% |
| 2011 NO ADDITIONS | <u>2,135,245</u> | 84.9438% | <u>310,726</u> | <u>303,882</u> | <u>355,107</u> |
| | | 1,813,758 | | | |
| | | | <u>92,668</u> | <u>90,627</u> | <u>105,904</u> |
| | | | 17.13% | 16.75% | 19.58% |
| 2012 NO ADDITIONS | <u>2,135,245</u> | 84.9438% | <u>310,726</u> | <u>303,882</u> | <u>355,107</u> |
| | | 1,813,758 | | | |
| | | | <u>92,668</u> | <u>90,627</u> | <u>105,904</u> |
| | | | 17.13% | 16.75% | 19.58% |
| 2013 NO ADDITIONS | <u>2,135,245</u> | 84.9438% | <u>310,726</u> | <u>303,882</u> | <u>355,107</u> |
| | | 1,813,758 | | | |
| | | | <u>92,668</u> | <u>90,627</u> | <u>105,904</u> |
| | | | 17.13% | 16.75% | 19.58% |
| 2014 NO ADDITIONS | <u>2,135,245</u> | 84.9438% | <u>310,726</u> | <u>303,882</u> | <u>355,107</u> |
| | | 1,813,758 | | | |
| | | | <u>92,668</u> | <u>90,627</u> | <u>105,904</u> |
| | | | 17.13% | 16.75% | 19.58% |
| 2015 NO ADDITIONS | <u>2,135,245</u> | 84.9438% | <u>272,254</u> | <u>272,539</u> | <u>262,045</u> |
| | | 1,813,758 | | | |
| | | | <u>91,738</u> | <u>91,834</u> | <u>88,298</u> |
| | | | 15.01% | 15.03% | 14.45% |

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 | 40,794 |
| Employment Fees | 108,553 |
| Joint Commission Annual Certification, Program Fee | 11,695 |
| Secretary of State Annual Report Fee | 100 |
| CLIA Laboratory Program Fee | 165 |
| IL Department of Professional Regulations License Fee | 75 |
| Reimbursement of Employee License Fees | 285 |
| Wisconsin State Laboratory of Hygeine Fees | 499 |
| Non-allowable Illinois Council on Long Term Care Dues | -20,265 |
| Total Allocated to Page 21, Section F: | <u>141,901</u> |

**HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS**

SCHEDULE L

| ASSET DESCRIPTION | COST | CAPITAL FROM FARGO @ 84.9438 % | ADJUSTED LEASEHOLD IMPROVEMENTS | COST | GLENBRIDGE 103,052/460292 0.223883969 | GLENCREST 111,372/460,292 0.241959452 | GLEN OAKS 101,895/460,292 0.221370348 | GLEN ELSTON 41,220/460,292 0.08955185 | GLENSHIRE 102,753/460,292 0.223234382 | |
|--|--------|--------------------------------|---------------------------------|---------|---|---|---|---|---|-------------|
| | | 6,647 | 6,647 | 6,647 | | | | | | |
| 1998 PARKING LOT REPAVING | 5,900 | | 5,900 | 5,900 | | | | | | |
| LEASEHOLD IMPROVEMENTS - | 87,339 | | 87,339 | 87,339 | | | | | | |
| ADDITIONAL CONSTRUCTION COSTS | | | | 99,886 | 22,363 | 24,168 | 22,112 | 8,945 | 22,298 | |
| FARGO BUILDING | | | | | | | | | | |
| 1999 LEASEHOLD IMPROVEMENTS - | 41,710 | | 41,710 | 41,710 | | | | | | |
| ADDITIONAL CONSTRUCTION COSTS | | | | 141,596 | 31,701 | 34,260 | 31,345 | 12,680 | 31,609 | |
| FARGO BUILDING | | | | | | | | | | |
| 2000 AQUATIC WORKS - BUILT IN FISH TAN | 5,000 | | 5,000 | 5,000 | | | | | | |
| | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2001 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2002 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2003 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2004 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2005 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| 2006 NO ADDITIONS | | | | 146,596 | 32,820 | 35,470 | 32,452 | 13,128 | 32,725 | |
| RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr) | | | | | | | | | | |
| | | | | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | | | | 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) | | | | | | | | | | |
| | | | | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | | | | 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 | | | | | | | | | | |
| | | | | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | | | | 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 |

| | | RECALCULATION BASED ON 2009 CENSUS | | | | | |
|---|----------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 92,668 | 90,627 | 105,904 | 37,909 | 82,060 | 82,504 |
| | | 17.13% | 16.75% | 19.58% | 7.01% | 15.17% | 15.25% |
| 2010 NO ADDITIONS | <u>161,632</u> | <u>27,690</u> | <u>27,080</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 | | | | | |
|-------------------|----------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 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 | | | | | |
|-------------------|----------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 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 | | | | | |
|-------------------|----------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 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 | | | | | |
|-------------------|----------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 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 | | | | | |
|-------------------|----------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| | | GLENBRIDGE | GLENCREST | GLEN OAKS | GLEN ELSTON | GLENSHIRE | GLENLAKE |
| | | 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> |

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

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

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|-------------------------------------|----------------|
| Postage meter | 484 |
| Copy machine | 6,968 |
| Ice-maker | 2,026 |
| Telephone system | 31,041 |
| Therapy equipment | 124,979 |
| Allocated from Management Company: | 1,873 |
| Total allocated to Page 14, Line 16 | <u>167,370</u> |