

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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 55 beds eff 01/30/15

	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	55	Skilled (SNF)	55	20,130	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	154	Sheltered Care (SC)	154	56,364	5
6		ICF/DD 16 or Less			6
7	209	TOTALS	209	76,494	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,156	4,174	2,817	17,147	8
9	SNF/PED					9
10	ICF	0	0	0		10
11	ICF/DD					11
12	SC	26	47,548	0	47,574	12
13	DD 16 OR LESS					13
14	TOTALS	10,182	51,722	2,817	64,721	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 84.61%

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES NO

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

YES NO

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

Date started 12/08/2014

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

YES Date 12/08/2014 NO

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

YES NO If YES, enter number of beds certified 55 and days of care provided 2,509

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2016 Fiscal Year: 12/31/2016

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

Facility Name & ID Number Glen Saint Andrew Lvg Comm # 0053348 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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		68,368	586,738	655,106		655,106	(437,453)	217,653		1
2	Food Purchase		475,965		475,965	(9,307)	466,658	(317,829)	148,829		2
3	Housekeeping	179,253	53,361		232,614		232,614	(35,632)	196,982		3
4	Laundry	43,571	8,409	6,407	58,387		58,387		58,387		4
5	Heat and Other Utilities			273,362	273,362		273,362	(178,214)	95,148		5
6	Maintenance	211,631	79,200	180,477	471,308		471,308	(305,529)	165,779		6
7	Other (specify):* Allocated Employee Benefits							489	489		7
8	TOTAL General Services	434,455	685,303	1,046,984	2,166,742	(9,307)	2,157,435	(1,274,168)	883,267		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,837,661	61,802	5,609	1,905,072		1,905,072	(479,303)	1,425,769		10
10a	Therapy		1,923	462,865	464,788		464,788	(69,943)	394,845		10a
11	Activities	117,994	3,059	2,448	123,501		123,501	(82,470)	41,031		11
12	Social Services	56,516		24,772	81,288		81,288	(54,281)	27,007		12
13	CNA Training										13
14	Program Transportation			651	651		651	(435)	216		14
15	Other (specify):* Allocated Employee Benefits							40,718	40,718		15
16	TOTAL Health Care and Programs	2,012,171	66,784	514,345	2,593,300		2,593,300	(645,714)	1,947,586		16
	C. General Administration										
17	Administrative	90,865			90,865		90,865	25,663	116,528		17
18	Directors Fees										18
19	Professional Services			138,843	138,843	(71,600)	67,243	2,347	69,590		19
20	Dues, Fees, Subscriptions & Promotions			23,913	23,913	140	24,053	(13,950)	10,103		20
21	Clerical & General Office Expenses	550,840	80,650	80,206	711,696	(140)	711,556	296,703	1,008,259		21
22	Employee Benefits & Payroll Taxes			779,234	779,234	9,307	788,541	(197,526)	591,015		22
23	Inservice Training & Education			1,033	1,033		1,033	1,422	2,455		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			2,071	2,071		2,071	8,596	10,667		25
26	Insurance-Prop.Liab.Malpractice			146,860	146,860		146,860	(12,742)	134,118		26
27	Other (specify):* Allocated Employee Benefits							105,832	105,832		27
28	TOTAL General Administration	641,705	80,650	1,172,160	1,894,515	(62,293)	1,832,222	216,345	2,048,567		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,088,331	832,737	2,733,489	6,654,557	(71,600)	6,582,957	(1,703,537)	4,879,420		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 Glen Saint Andrew Lvg Comm

#0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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			39,231	39,231		39,231	110,111	149,342			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							191,542	191,542			32
33	Real Estate Taxes					71,600	71,600	219,662	291,262			33
34	Rent-Facility & Grounds			1,200,935	1,200,935		1,200,935	(1,200,935)				34
35	Rent-Equipment & Vehicles			7,150	7,150		7,150	8,010	15,160			35
36	Other (specify):* Amort Intang Assets							9,840	9,840			36
37	TOTAL Ownership			1,247,316	1,247,316	71,600	1,318,916	(661,770)	657,146			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		66,080	4,329	70,409		70,409	(8,996)	61,413			39
40	Barber and Beauty Shops			21,111	21,111		21,111	(14,097)	7,014			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			135,569	135,569		135,569		135,569			42
43	Other (specify):* Non-Allowable			228,932	228,932		228,932	(228,932)				43
44	TOTAL Special Cost Centers		66,080	389,941	456,021		456,021	(252,025)	203,996			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,088,331	898,817	4,370,746	8,357,894		8,357,894	(2,617,332)	5,740,562			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,034)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,936)	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	(755)	43		18
19	Entertainment				19
20	Contributions	(5,000)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(181,250)	43		24
25	Fund Raising, Advertising and Promotional	(35,422)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(3,590,407)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,831,804)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	1,214,472		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,214,472		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,617,332)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.		X	\$	38
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44	Exceptional Care		X		44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	52

Glen Saint Andrew Lvg Comm

ID# 0053348

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable patient clothing	\$ (569)	43	1
2	Non-allowable professional fees	(47,311)	19	2
3	Non-allowable Illinois Council on Long Term Care Dues	(1,786)	20	3
4	Adjust pharmacy expense to cost	(8,996)	39	4
5	Non-allowable marketing salaries	(115,485)	21	5
6	Non-allowable marketing employee benefits	(29,139)	22	6
7	Non-allowable auto expense - marketing	(453)	25	7
8	Non-allowable office expense	(250)	43	8
9	Non-allowable bank fees	(120)	43	9
10	Non-allow ILF/ALF: salaries Dir Supportive Services	(72,579)	21	10
11	Non-allow ILF/ALF: salaries LPN Sr Services	(223,801)	10	11
12	Non-allow ILF/ALF: salaries Resident Assistant	(255,502)	10	12
13	Non-allowable dietary supplies - ILF/ALF	(45,653)	1	13
14	Non-allowable dietary consultant - ILF/ALF	(391,800)	1	14
15	Non-allowable food - ILF/ALF	(317,829)	2	15
16	Non-allowable housekeeping supplies - ILF/ALF	(35,632)	3	16
17	Non-allowable utilities - ILF/ALF	(182,540)	5	17
18	Non-allowable plant salaries - ILF/ALF	(141,318)	6	18
19	Non-allowable plant supplies - ILF/ALF	(52,886)	6	19
20	Non-allowable maintenance - ILF/ALF	(120,516)	6	20
21	Non-allowable activities supplies - ILF/ALF	(2,043)	11	21
22	Non-allowable activities consultant - ILF/ALF	(1,635)	11	22
23	Non-allowable social service consultant - ILF/ALF	(1,503)	12	23
24	Non-allowable transportation - ILF/ALF	(435)	14	24
25	Non-allowable professional fees - ILF/ALF	(61,121)	19	25
26	Non-allowable dues and subscriptions - ILF/ALF	(14,775)	20	26
27	Non-allowable beauty and barber shop - ILF/ALF	(14,097)	40	27
28	Non-allowable office supplies - ILF/ALF	(53,855)	21	28
29	Non-allowable office supplies - ILF/ALF	(44,775)	21	29
30	Non-allowable employee benefits-ILF/ALF, Marketing	(168,387)	22	30
31	Non-allowable training and education - ILF/ALF	-770	23	31
32	Non-allowable auto expense - ILF/ALF	-1080	25	32
33	Non-allowable insurance - ILF/ALF	-18808	26	33
34	Non-allowable equipment rental - ILF/ALF	-4774	35	34
35	Non-allowable activities salaries - ILF/ALF	-78792	11	35
36	Non-allowable social worker salaries - ILF/ALF	-37739	12	36
37	Non-allowable religious consultant - ILF/ALF	-15039	12	37
38	Non-allowable depreciation expense-ILF/ALF	-242534	30	38
39	Non-allowable interest expense-ILF/ALF	-311067	32	39
40	Non-allowable real estate tax expense-ILF/ALF	-473013	33	40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(3,590,407)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Saint Andrew Lvg Comm# 0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	(437,453)	0	0	0	0	0	0	0	0	0	0	(437,453)	1
2	Food Purchase	(317,829)	0	0	0	0	0	0	0	0	0	0	(317,829)	2
3	Housekeeping	(35,632)	0	0	0	0	0	0	0	0	0	0	(35,632)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(182,540)	0	4,326	0	0	0	0	0	0	0	0	(178,214)	5
6	Maintenance	(314,720)	0	9,190	0	1	0	0	0	0	0	0	(305,529)	6
7	Other (specify):*	0	0	489	0	0	0	0	0	0	0	0	489	7
8	TOTAL General Services	(1,288,174)	0	14,005	0	1	0	0	0	0	0	0	(1,274,168)	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	(479,303)	0	0	0	0	0	0	0	0	0	0	(479,303)	10
10a	Therapy	0	0	0	0	(69,943)	0	0	0	0	0	0	(69,943)	10a
11	Activities	(82,470)	0	0	0	0	0	0	0	0	0	0	(82,470)	11
12	Social Services	(54,281)	0	0	0	0	0	0	0	0	0	0	(54,281)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(435)	0	0	0	0	0	0	0	0	0	0	(435)	14
15	Other (specify):*	0	0	0	0	40,718	0	0	0	0	0	0	40,718	15
16	TOTAL Health Care and Programs	(616,489)	0	0	0	(29,225)	0	0	0	0	0	0	(645,714)	16
	C. General Administration													
17	Administrative	0	0	25,663	0	0	0	0	0	0	0	0	25,663	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(108,432)	0	21,493	71,600	17,686	0	0	0	0	0	0	2,347	19
20	Fees, Subscriptions & Promotions	(16,561)	0	2,106	0	505	0	0	0	0	0	0	(13,950)	20
21	Clerical & General Office Expenses	(299,728)	0	594,775	0	1,656	0	0	0	0	0	0	296,703	21
22	Employee Benefits & Payroll Taxes	(197,526)	0	0	0	0	0	0	0	0	0	0	(197,526)	22
23	Inservice Training & Education	(770)	0	1,437	0	755	0	0	0	0	0	0	1,422	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,533)	0	9,466	0	663	0	0	0	0	0	0	8,596	25
26	Insurance-Prop.Liab.Malpractice	(18,808)	0	5,483	0	583	0	0	0	0	0	0	(12,742)	26
27	Other (specify):*	0	0	105,742	0	90	0	0	0	0	0	0	105,832	27
28	TOTAL General Administration	(643,358)	0	766,165	71,600	21,938	0	0	0	0	0	0	216,345	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,548,021)	0	780,170	71,600	(7,286)	0	0	0	0	0	0	(1,703,537)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Saint Andrew Lvg Comm# 0053348

Report Period Beginning:

01/01/2016 Ending:12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(242,534)	0	10,312	342,333	0	0	0	0	0	0	0	110,111	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(311,067)	0	0	502,609	0	0	0	0	0	0	0	191,542	32
33	Real Estate Taxes	(473,013)	0	7,800	684,875	0	0	0	0	0	0	0	219,662	33
34	Rent-Facility & Grounds	0	0	0	(1,200,935)	0	0	0	0	0	0	0	(1,200,935)	34
35	Rent-Equipment & Vehicles	(4,774)	0	12,784	0	0	0	0	0	0	0	0	8,010	35
36	Other (specify):*	0	0	0	9,840	0	0	0	0	0	0	0	9,840	36
37	TOTAL Ownership	(1,031,388)	0	30,896	338,722	0	0	0	0	0	0	0	(661,770)	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	(8,996)	0	0	0	0	0	0	0	0	0	0	(8,996)	39
40	Barber and Beauty Shops	(14,097)	0	0	0	0	0	0	0	0	0	0	(14,097)	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):*	(229,302)	0	0	370	0	0	0	0	0	0	0	(228,932)	43
44	TOTAL Special Cost Centers	(252,395)	0	0	370	0	0	0	0	0	0	0	(252,025)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(3,831,804)	0	811,066	410,692	(7,286)	0	0	0	0	0	0	(2,617,332)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	Total from Page 6A	\$	Glen Health and Home Management, Inc.	A	\$ 811,066	\$ 811,066	1
2	V							2
3	V	Total from Page 6B	1,200,935	Glen Saint Andrew Living Community Real Estate, LLC.	B	1,611,627	410,692	3
4	V							4
5	V	Total from Page 6C	462,865	Therapy Masters, Inc.	C	455,579	(7,286)	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A: Owned 100.00% by Sidney Glenner by attribution				11
12	V			B: Owned 50.00% by Sidney Glenner and 50.00% by Joshua Ray				12
13	V			C: Owned 100.00% by Sidney Glenner				13
14	Total		\$ 1,663,800			\$ 2,878,272	\$ * 1,214,472	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Management Fees	\$	Glen Health and Home Management, Inc.	A	\$		15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	4,326	4,326	16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,481	6,481	17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	21,493	21,493	18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,106	2,106	19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	34,168	34,168	20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	106,230	106,230	21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,437	1,437	22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	9,466	9,466	23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	5,483	5,483	24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	10,312	10,312	25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	7,800	7,800	26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,784	12,784	27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,709	2,709	28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	25,663	25,663	29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	560,607	560,607	30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(106,230)	(106,230)	31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	489	489	32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,632	4,632	33
34	V	27 Employee Benefits- Admin		Glen Health and Home Management, Inc.	A	101,110	101,110	34
35	V							35
36	V							36
37	V			A: Ownership: Sidney Glenner - 100.00% through attribution				37
38	V							38
39	Total		\$			\$ 811,066	\$ * 811,066	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	32 Interest Expense	\$	Glen Saint Andrew Living Community Real Estate, LLC	B	\$ 484,222	\$	484,222	15
16	V	30 Depreciation		Glen Saint Andrew Living Community Real Estate, LLC	B	342,333		342,333	16
17	V	33 Real Estate Taxes		Glen Saint Andrew Living Community Real Estate, LLC	B	684,875		684,875	17
18	V	34 Rental Income	1,200,935	Glen Saint Andrew Living Community Real Estate, LLC	B			(1,200,935)	18
19	V	32 Interest Income		Glen Saint Andrew Living Community Real Estate, LLC	B	(4)		(4)	19
20	V	19 Professional Fees		Glen Saint Andrew Living Community Real Estate, LLC	B	71,600		71,600	20
21	V	32 Amortization of Mortgage Costs		Glen Saint Andrew Living Community Real Estate, LLC	B	18,391		18,391	21
22	V	43 Office Expense		Glen Saint Andrew Living Community Real Estate, LLC	B	250		250	22
23	V	43 Bank Fees		Glen Saint Andrew Living Community Real Estate, LLC	B	120		120	23
24	V	36 Amortization of Intangible Assets		Glen Saint Andrew Living Community Real Estate, LLC	B	9,840		9,840	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V			B - Ownership:					34
35	V			Sidney Glenner - 50.00 % constructively					35
36	V			Joshua Ray - 50.00 %					36
37	V								37
38	V								38
39	Total		\$ 1,200,935			\$ 1,611,627	\$ *	410,692	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 462,865	Therapy Masters, Inc.	C	\$ 392,922	\$ (69,943)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	17,686	17,686
17	V	20 Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	505	505
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	1	1
19	V	21 Clerical		Therapy Masters, Inc.	C	843	843
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	40,808	40,808
21	V	23 Training and Education		Therapy Masters, Inc.	C	755	755
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	663	663
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	813	813
24	V	22 Employee Benefits		Therapy Masters, Inc.	C	(40,808)	(40,808)
25	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	40,718	40,718
26	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	90	90
27	V	26 Liability Insurance		Therapy Masters, Inc.	C	583	583
28	V						
29	V						
30	V						
31	V						
32	V						
33	V			C: Ownership: 100.00 % Sidney Glenner			
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 462,865			\$ 455,579	\$ * (7,286)

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

Facility Name & ID Number

Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

VII. RELATED PARTIES

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

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

Facility Name & ID Number

Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	Chairman of Board	Administrative	50.00 %	205,758	6	10.00 %	Salary	\$ 25,663	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	47,857	4	10.00 %	Salary	5,969	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	172,191	4	10.00 %	Salary	21,477	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	81,323	4	10.00 %	Salary	10,143	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 63,252		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 Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending: 2/31/2016

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	583,629	9	\$ 39,007	\$ 64,721	\$ 4,326	1
2	6	Repairs and Maintenance	Resident Days	583,629	9	58,439	64,721	6,481	2
3	19	Professional Fees	Resident Days	583,629	9	193,812	64,721	21,493	3
4	20	Licenses, Permits and Inspection	Resident Days	583,629	9	18,995	64,721	2,106	4
5	21	Clerical	Resident Days	583,629	9	308,114	64,721	34,168	5
6	22	Employee Benefits and Payroll	Resident Days	583,629	9	957,941	64,721	106,230	6
7	23	Training and Education	Resident Days	583,629	9	12,962	64,721	1,437	7
8	25	Auto Expense	Resident Days	583,629	9	85,358	64,721	9,466	8
9	26	Insurance	Resident Days	583,629	9	49,447	64,721	5,483	9
10	30	Depreciation	Resident Days	583,629	9	92,988	64,721	10,312	10
11	33	Real Estate Taxes	Resident Days	583,629	9	70,340	64,721	7,800	11
12	35	Equipment and Vehicle Rental	Resident Days	583,629	9	115,277	64,721	12,784	12
13	6	Janitorial Salaries	Resident Days	583,629	9	24,431	64,721	2,709	13
14	17	Officer's Salaries	Resident Days	583,629	9	231,420	64,721	25,663	14
15	21	Administrative Salaries	Resident Days	583,629	9	5,055,342	64,721	560,607	15
16	22	Employee Benefits	Payroll					(106,230)	16
17	7	Employee Benefits - Janitorial	Payroll					489	17
18	27	Employee Benefits - Officer's	Payroll					4,632	18
19	27	Employee Benefits - Admin	Payroll					101,110	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 7,313,873	\$ 5,311,193	\$ 811,066	25

Facility Name & ID Number

Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	The PrivateBank		X	Mortgage		12/08/14	\$ 9,781,675	\$ 9,781,675	12/08/2024	0.0400	\$ 484,222	1						
2	The PrivateBank		X	Amortization of mortgage costs		12/08/14			12/08/2024		18,391	2						
3												3						
4												4						
5												5						
Working Capital																		
6											Non-Allowable ILF/ALF expense:	(311,067)	6					
7											Interest Income Offset:	(4)	7					
8													8					
9	TOTAL Facility Related						\$ 9,781,675	\$ 9,781,675			\$ 191,542	9						
B. Non-Facility Related*																		
10													10					
11													11					
12													12					
13													13					
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 9,781,675	\$ 9,781,675			\$ 191,542	15						

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

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

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

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 2015 report.		\$	509,000	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.)		\$	473,875	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(35,125)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	720,000	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.)		\$	71,600	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	756,475	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2011	_____	8
	2012	_____	9
	2013	_____	10
	2014	8,481	11
	2015	473,875	12

FOR BHF USE ONLY

	13	FROM R. E. TAX STATEMENT FOR 2015	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

See Attached Schedule G For Calculation of 2016 Real Estate Tax Accrual.

NOTES:

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

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning:

01/01/2016 Ending:

12/31/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 155,990 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories Six

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

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

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

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

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

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>433,452</u>	<u>2014</u>	<u>\$ 1,300,000</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>9,420</u>	<u>2</u>
3	TOTALS	433,452		\$ 1,309,420	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	209	2014	1952	\$ 7,520,000	\$ 257,333	30	\$ 257,333	\$	\$ 514,667	4
5										5
6	See Attached									6
7	Schedule J			185,462			6,632	6,632		7
8										8
	Improvement Type**									
9	Furnish and install limestone pieces for building exterior, install flashings and tuckpointing		2015	8,900	890	10	890		1,335	9
10										10
11	Furnish and install free standing exterior sign on building and metal canopy over entrance, ground monument signs		2015	26,870	2,687	10	2,687		4,031	11
12										12
13	Sealcoating, striping and patching of parking lot		2016	11,426	571	10	571		571	13
14	Purchase of eight window air-conditioning units		2016	3,130	157	10	157		157	14
15	Install and program DVR, power supply and all camera cables		2016	3,955	198	10	198		198	15
16	Rewire third and fourth floor exit signs to lobby area		2016	3,840	192	10	192		192	16
17	Remove cove base, carpet, vinyl tile and install new carpet and vinyl tile in and vestibule. Furnish and install recessed can lights in vestibule. Build walls, electrical, drywall, wallcovering in third floor dayroom. Build soffit and walls, wallcovering in the fourth floor dining room		2016	210,373	10,519	10	10,519		10,519	17
18										18
19										19
20										20
21	Replacement of 8" fire pump discharge and 4" pipe		2016	4,750	238	10	238		238	21
22	Remove and replace pipe and fittings, concrete ground to grade		2016	5,600	280	10	280		280	22
23	Furnish and install new door operator for elevator car 1		2016	7,950	398	10	398		398	23
24	Install ceiling tiles, electrical with J-boxes, wall base in 3rd and 4th floor		2016	25,994	1,300	10	1,300		1,300	24
25	RTU condenser and coil replacement on HVAC system		2016	3,250	163	10	163		163	25
26	Cut out & replace piping, copper couplings to head assembly on #2 steam		2016	6,185	309	10	309		309	26
27										27
28	See Attached Schedule L:									28
29	Leasehold Improvements Allocated from Mangement Company		1998	10,214						29
30	Leasehold Improvements Allocated from Mangement Company		1999	4,265						30
31	Leasehold Improvements Allocated from Mangement Company		2000	511						31
32	Leasehold Improvements Allocated from Mangement Company		2008	1,537						32
33	Leasehold Improvements Allocated from Mangement Company		2016	15,237			2,204	2,204	22,210	33
34										34
35	Non-allowable ILF/ALF depreciation expense:						(242,534)	(242,534)		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	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 8,059,449	\$ 275,235		\$ 41,537	\$ (233,698)	\$ 556,568	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 883,611	\$ 89,860	\$ 89,860	\$	10 years	\$ 179,723	71
72	Current Year Purchases	42,083	2,104	2,104		10 years	2,104	72
73	Fully Depreciated Assets							73
74	Allocated from Management Company:	82,221		1,024	1,024		70,207	74
75	TOTALS	\$ 1,007,915	\$ 91,964	\$ 92,988	\$ 1,024		\$ 252,034	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2015 Ford E350 Van	2015	\$ 71,822	\$ 14,364	\$ 14,364	\$	5 years	\$ 21,547	76
77										77
78	Allocated from Management Company:			17,238		453	453		17,029	78
79										79
80	TOTALS			\$ 89,060	\$ 14,364	\$ 14,817	\$ 453		\$ 38,576	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,465,844	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 381,563	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 149,342	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (232,221)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 847,178	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2017	\$ _____
13.	_____ /2018	\$ _____
14.	_____ /2019	\$ _____

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.

9. Option to Buy: YES NO Terms: N/A*

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

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

16. Rental Amount for movable equipment: \$ 6,599 Description: See Attached Schedule M

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Management Company:</u>		\$	\$ <u>8,561</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>8,561</u>	21

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

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

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			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln 10a, Col 2&3	hrs	\$	4,103	\$ 215,966	\$ 28	4,103	\$ 215,994	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		322	7,397		322	7,397	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a, Col 2&3	hrs		4,484	239,502	1,895	4,484	241,397	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				66,080		66,080	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology & Laboratory Other (specify):	Ln 39, Col 3				4,329			4,329	13
14	TOTAL			\$	8,909	\$ 467,194	\$ 68,003	8,909	\$ 535,197	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 Glen Saint Andrew Lvg Comm# 0053348Report Period Beginning: 01/01/2016Ending: 12/31/2016

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2016

(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	\$ (811,888)	\$ (654,569)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>21,410</u>)	1,378,099	1,378,099	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	187,770	187,770	7
8	Accounts Receivable (owners or related parties)	1,122,147	2,035,248	8
9	Other(specify): <u>Due from Prior Owner:</u>	120,344	120,344	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,996,472	\$ 3,066,892	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,309,420	13
14	Buildings, at Historical Cost		7,705,462	14
15	Leasehold Improvements, at Historical Cost	322,224	353,987	15
16	Equipment, at Historical Cost	147,515	1,096,975	16
17	Accumulated Depreciation (book methods)	(53,062)	(847,178)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Intangible Assets:</u>		80,000	22
23	Other(specify): <u>Mortgage Costs (Net):</u>		55,172	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 416,677	\$ 9,753,838	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,413,149	\$ 12,820,730	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,196,792	\$ 1,196,792	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	169,149	169,149	30
31	Accrued Taxes Payable (excluding real estate taxes)	(28,126)	(28,126)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		720,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	103,183	103,183	36
37	<u>Notes Payable - Bank:</u>	75,000	75,000	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,515,998	\$ 2,235,998	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		9,781,675	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Shareholder Loans:</u>	500,000	510,000	43
44	<u>Due to Related Parties:</u>		472,640	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 500,000	\$ 10,764,315	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,015,998	\$ 13,000,313	46
47	TOTAL EQUITY(page 18, line 24)	\$ 397,151	\$ (179,583)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,413,149	\$ 12,820,730	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 267,230	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 267,230	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	129,921	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)	\$ 129,921	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)	\$ 397,151	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,431,187	1
2	Discounts and Allowances for all Levels	(421,602)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,009,585	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,134,277	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,134,277	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	57,066	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,048	19
20	Radiology and X-Ray	75,411	20
21	Other Medical Services	102,021	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 243,546	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,314	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,314	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	Misc Income - Donations, Rentals, Community Fee	98,093	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 98,093	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,487,815	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,166,742	31
32	Health Care	2,593,300	32
33	General Administration	1,894,515	33
B. Capital Expense			
34	Ownership	1,247,316	34
C. Ancillary Expense			
35	Special Cost Centers	320,452	35
36	Provider Participation Fee	135,569	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,357,894	40
41	Income before Income Taxes (line 30 minus line 40)**	129,921	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 129,921	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,742,666	44
45	Private Pay - Net Inpatient Revenue	4,250,574	45
46	Medicare - Net Inpatient Revenue	878,603	46
47	Other-(specify) Insurance-Net Inpatient Revenue	137,742	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,009,585	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 Glen Saint Andrew Lvg Comm

0053348

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	3,704	4,006	\$ 152,767	\$ 38.13	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,011	18,214	487,277	26.75	3
4	Licensed Practical Nurses	4,514	12,646	308,826	24.42	4
5	CNAs & Orderlies	26,429	65,917	888,791	13.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,960	2,045	39,446	19.29	9
10	Activity Assistants	5,638	6,101	78,548	12.87	10
11	Social Service Workers	1,928	2,112	56,516	26.76	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	9,768	10,473	211,631	20.21	17
18	Housekeepers	13,984	17,528	179,253	10.23	18
19	Laundry	4,368	4,530	43,571	9.62	19
20	Administrator	1,949	2,216	90,865	41.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,669	19,206	550,840	28.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	96,922	164,994	\$ 3,088,331 *	\$ 18.72	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	\$ 11,752	Ln 1, Col 3	35
36	Medical Director	Monthly	18,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,476	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,448	Ln11, Col 3	44
45	Social Service Consultant	36	2,251	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	22,521	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	84	\$ 62,448		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	10	133	Ln10, Col 3	52
53	TOTAL (lines 50 - 52)	10	\$ 133		53

Facility Name & ID Number Glen Saint Andrew Lvg Comm# 0053348Report Period Beginning: 01/01/2016Ending: 12/31/2016**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 \$3,626
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5, 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 30,758 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. \$ 135,569
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? Yes 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. \$ 9,307 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

Glen Saint Andrew Living Community, LLC.
Provider I.D. # 0053348
12/31/2016

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

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

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Brentwood North Healthcare & Rehabilitation	Ballard Respiratory & Rehab	
Sidney Glenner	34,326	35,426	34,327	13,643	23,658	28,487	17,403	18,488	205,758
Jonathan Glenner	7,984	8,240	7,984	3,173	5,502	6,626	4,048	4,300	47,857
Daniel Glenner	28,726	29,647	28,727	11,417	19,798	23,840	14,564	15,472	172,191
Elliot Glenner	13,567	14,002	13,568	5,392	9,350	11,259	6,878	7,307	81,323
Total compensation received from other Nursing Homes	84,603	87,315	84,606	33,625	58,308	70,212	42,893	45,567	507,129

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
 Page 21

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
American Healthtech	Computers	337
Point ClickCare	Computers	15,650
Kronos	Computers	14,214
Ehealth Data Solutions	Computers	5,475
Net Health	Computers	10,929
Ability Network Inc	Computers	7,383
Microsoft Corporation	Computers	6,901
Comcast Business	Computers	2,902
Caring, Inc.	ALF Services	2,133
Polsinelli Shughart	Legal	94
Much Shelist	Legal	7,103
Marilyn P. Dunn	Legal	180
Gordon & Rees LLP	Legal	18,231
A Place For Mom	Marketing	46,842
Jase Consulting, Inc.	Marketing	469
Total Schedule V, Line 19, Col. 3		<u>138,843</u>
Allocated from Management Co:		
Point ClickCare - Computer Service		1,940
Lexis Nexis - Computer Services		3
Health Data Systems, Inc. - Computer Services		132
Microsoft - Computer Services		765
Rosie Connectivity Solutions - Computer Services		55
Creative Technology Solutions - Computer Services		867
MB Financial - Legal		3,740
Marcum - Accounting		849
Govig - Recruiter		9,981
Perfect Staffing - Recruiter		1,747
Personnel Planners - Financial Consulting		25
Polsinelli - Legal		880
Marilyn Dunn - Legal		22
Much Shelist - Legal		487
Total allocated from Management Co.		<u>21,493</u>
Total allocated from Therapy Masters:		
Casamba - Computer Services		1,894
Health Data Systems - Computer Services		60
VIRTU SENES - Computer Services		223
RSM US LLP - Accounting Services		77
O'Hagan LLC - Legal Services		413
Theracore - Business Consulting		13,215
Personnel Planners - Financial Consulting		33
Career Tree Network - Therapy Recruitment		1,771
Total allocated from Therapy Masters:		<u>17,686</u>
Glen Saint Andrew Living Community Real Estate, LLC.:		
First Real Estate Services - Real Estate Tax Appraisal		2,750
Skidelsky & Associates - Real Estate Tax Appraisal		65,000
First Real Estate Services - Real Estate Tax Appraisal Environmental Risk Management		3,850
Total from Glen Saint Andrew Living Community Real Estate, LLC.:		<u>71,600</u>
Reclass First Real Estate Services - Real Estate Tax Appraisal to Line 33		-2,750
Reclass Skidelsky & Associates - Real Estate Tax Appraisal to Line 33		-65,000
Reclass First Real Estate Services - Real Estate Tax Appraisal to Line 33		-3,850
Non-Allowable Expenses:		
A Place For Mom - Marketing		-46,842
Jase Consulting, Inc.- Marketing		-469
Total Non-Allowable Expenses:		<u>-47,311</u>
Non-allowable ILF/ALF Professional Fees:		
		-61,121
Total adjustments page 21, Sch C.		<u><u>-69,253</u></u>
Total Schedule V, line 19, column 8		<u><u>69,590</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	39,877
FUTA	332
SUTA	2,029
401K Match	3,187
Insurance - Hospital	55,639
Employee Benefits	0
Other Employee Benefits	0
Workers Compensation Insurance	5,166
Total allocated from Management Co.	<u>106,230</u>
Employee Benefits reclassified to Lines 7, 27	-106,230
Allocated from Therapy Masters, Inc.:	
FICA taxes	28,152
FUTA	292
SUTA	483
401K Match	2,609
Insurance - Hospital	7,474
Workers Compensation Insurance	1,798
Uniform Allowance	0
Total allocated from Therapy Masters, Inc. Co.	<u>40,808</u>
Employee Benefits reclassified to Lines 15,27	-40,808
Total allocated to Page 21	<u>0</u>

Glen Saint Andrew Living Community, LLC.
Provider I.D. # 0053348
12/31/2016

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Expenses	66,969
Accrued Provider Participation Fee - Tax	36,214
Total, Page 17, Line 36	<u>103,183</u>

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Non-allowable patient clothing	(569)	43
Non-allowable professional fees	(47,311)	19
Non-allowable Illinois Council on Long Term Care Dues	(1,786)	20
Adjust pharmacy expense to cost	(8,996)	39
Non-allowable marketing salaries	(115,485)	21
Non-allowable marketing employee benefits	(29,139)	22
Non-allowable auto expense - marketing	(453)	25
Non-allowable office expense	(250)	43
Non-allowable bank fees	(120)	43
Non-allow ILF/ALF: salaries Dir Supportive Services	(72,579)	21
Non-allow ILF/ALF: salaries LPN Sr Services	(223,801)	10
Non-allow ILF/ALF: salaries Resident Assistant	(255,502)	10
Non-allowable dietary supplies - ILF/ALF	(45,653)	1
Non-allowable dietary consultant - ILF/ALF	(391,800)	1
Non-allowable food - ILF/ALF	(317,829)	2
Non-allowable housekeeping supplies - ILF/ALF	(35,632)	3
Non-allowable utilities - ILF/ALF	(182,540)	5
Non-allowable plant salaries - ILF/ALF	(141,318)	6
Non-allowable plant supplies - ILF/ALF	(52,886)	6
Non-allowable maintenance - ILF/ALF	(120,516)	6
Non-allowable activities supplies - ILF/ALF	(2,043)	11
Non-allowable activities consultant - ILF/ALF	(1,635)	11
Non-allowable social service consultant - ILF/ALF	(1,503)	12
Non-allowable transportation - ILF/ALF	(435)	14
Non-allowable professional fees - ILF/ALF	(61,121)	19
Non-allowable dues and subscriptions - ILF/ALF	(14,775)	20
Non-allowable beauty and barber shop - ILF/ALF	(14,097)	40
Non-allowable office supplies - ILF/ALF	(53,855)	21
Non-allowable office supplies - ILF/ALF	(44,775)	21
Non-allowable employee benefits - ILF/ALF, Marketing	(168,387)	22
Non-allowable training and education - ILF/ALF	(770)	23
Non-allowable auto expense - ILF/ALF	(1,080)	25
Non-allowable insurance - ILF/ALF	(18,808)	26
Non-allowable equipment rental - ILF/ALF	(4,774)	35
Non-allowable activities salaries - ILF/ALF	(78,792)	11
Non-allowable social worker salaries - ILF/ALF	(37,739)	12
Non-allowable religious consultant - ILF/ALF	(15,039)	12
Non-allowable depreciation expense-ILF/ALF	(242,534)	30
Non-allowable interest expense-ILF/ALF	(311,067)	32
Non-allowable real estate tax expense-ILF/ALF	(473,013)	33
TOTAL	(3,590,407)	

Glen Saint Andrew Living Community Real Estate LLC
Accrued Real Estate Taxes
12/31/2016

SCHEDULE G

	Accrued 1/01/16	Payments	Expense	Accrued 12/31/16
Balance @ 1/01/16 - G/L# 230	(509,000.00)		(509,000.00)	
2015 Real Estate Taxes Paid		473,874.77	473,874.77	
Estimated 2016 real estate taxes:				
2015 taxes	473,874.77			
Estimated increase	5.00%			
Estimated 2016 taxes	497,568.51			
USE	498,000.00		720,000.00	(720,000.00)
Totals	(509,000.00)	473,874.77	684,874.77	(720,000.00)

Real estate tax history:

	Year	Amount	Increase	
			\$	%
	2014	8,480.76		
	2015	473,874.77	465,394.01	5487.65%

Provider Name: Glen Saint Andrew Living Community Center, LLC
Provider I.D. #: 0053348
Year Ended: December 31, 2016

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Alyssa Flavin	4/07/16	Chicago, IL	Institute for Brain Potential Seminar Reasoning with Unreasonable People: Focus on Disorders of Emotional Regulation	79
Lemuel Platon	8/26/16	Skokie, IL	Illinois Council on Long Term Care: SNF Quality Reporting Program	125
Alyssa Flavin	10/29/2016	Skokie, IL	Institute for Brain Potential Seminar Calming An Overactive Brain Disorders of Emotional Regulation	79
Nursing Staff	12/31/2016	Niles, IL	RosieConnect 2.0 Training	750
			Non-allowable ILF/ALF:	-770
			Allocated From Management Company	1,437
			Allocated From Therapy Masters	755
			Total	2,455

SCHEDULE I

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

	Gasoline Allowance	U-Haul Rental	Employee Reimbursement: Parking, Tolls, Mileage	Bus Repairs	Total
Direct Expense	1,584	65	0	422	2,071
Non-allowable auto expense - marketing					-453
Non-allowable auto expense - ILF/ALF					-1,080
Allocated from Management Company					9,466
Allocated from Therapy Masters					663
TOTAL	1,584	65	0	422	10,667

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	5,412
Village of Niles Annual Business License, Fee	1,148
Illinois Department of Transportation Fees	60
Secretary of State Annual Report, Fee	527
The Joint Commission Annual Dues, Fee	5,935
Collaborative Healthcare Urgency Group Fee	300
State Fire Marshall Inspection Fee	390
DND Fire Protection Annual Inspection Fee	2,700
Non-allowable Illinois Council on Long Term Care PAC Fees	-1,786
Subtotal	<u>14,686</u>
Non-allowable ILF/ALF expenses:	<u>-14,775</u>
Total Dues, Fees, Subscriptions and Promotions	<u><u>-89</u></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	SCHEDULE L													
					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	GLENLAKE	BRENTWOOD	TOTAL						
1998 PARKING LOT REPAVING	5,900	6,647	6,647	6,647														
LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	87,339		87,339	5,900														
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	5,900														
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,900														
2001 NO ADDITIONS				5,900														
2002 NO ADDITIONS				5,900														
2003 NO ADDITIONS				5,900														
2004 NO ADDITIONS				5,900														
2005 NO ADDITIONS				5,900														
2006 NO ADDITIONS				5,900														
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					93,767	95,262	106,511	40,267	78,093	74,334		488,234						
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765		100.00%						
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319		146,596						
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	BRENTWOOD	TOTAL						
					93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336						
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%						
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			161,632	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632						
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	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
RECALCULATION BASED ON 2009 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
					27,464	26,860	31,387	11,235	24,320	24,452	14,596	160,314						
					-226	-220	-258	-93	-200	-201	-119	-1,318						
					Amounts as reported on cost report: Differences due to error in formula: (Total allocated over 99.18 % not 100.00 %)													
RECALCULATION BASED ON 2009 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
RECALCULATION BASED ON 2009 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
RECALCULATION BASED ON 2009 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
RECALCULATION BASED ON 2009 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL						
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919						
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%						
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632						
CALCULATION BASED ON 2015 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL				
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160				
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%				
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632				
CALCULATION BASED ON 2015 CENSUS																		
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL				
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160				
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%				
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFICE:	149,012			310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644				

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Postage meter	480
Copy machine	3,182
Ice-maker	480
Truck rental	246
Event rental	2,762
Non-allowable expense - ILF/ALF	-4,774
Allocated from Management Company:	4,223
Total allocated to Page 14, Line 16	<u>6,599</u>