

Facility Name & ID Number Ballard Respiratory & Rehab

0053355 Report Period Beginning: 01/01/2017 Ending: 11/30/2017

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	231	Skilled (SNF)	231	84,315	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	231	TOTALS	231	84,315	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	8,941	651	6,015	15,607	8
9	SNF/PED					9
10	ICF	26,823	1,953	0	28,776	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,764	2,604	6,015	44,383	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 52.64%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/08/2014

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/08/2014 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 231 and days of care provided 3,189

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: 11/30/2017 Fiscal Year: 11/30/2017

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

Facility Name & ID Number Ballard Respiratory & Rehab # 0053355 Report Period Beginning: 01/01/2017 Ending: 11/30/2017

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		42,211	537,327	579,538		579,538		579,538		1
2	Food Purchase		431,164		431,164	(17,753)	413,411		413,411		2
3	Housekeeping	197,872	33,644		231,516		231,516		231,516		3
4	Laundry	94,087	19,226		113,313		113,313		113,313		4
5	Heat and Other Utilities			209,645	209,645		209,645	3,534	213,179		5
6	Maintenance	116,114	42,876	130,996	289,986		289,986	3,246	293,232		6
7	Other (specify):* Allocated Employee Benefits							290	290		7
8	TOTAL General Services	408,073	569,121	877,968	1,855,162	(17,753)	1,837,409	7,070	1,844,479		8
	B. Health Care and Programs										
9	Medical Director			138,750	138,750		138,750		138,750		9
10	Nursing and Medical Records	5,121,054	715,482	558,830	6,395,366		6,395,366		6,395,366		10
10a	Therapy	1,031,431	8,564	973,830	2,013,825		2,013,825	(98,934)	1,914,891		10a
11	Activities	126,345	2,043	816	129,204		129,204		129,204		11
12	Social Services	71,881		9,882	81,763		81,763		81,763		12
13	CNA Training										13
14	Program Transportation			848	848		848		848		14
15	Other (specify):* Allocated Employee Benefits							109,978	109,978		15
16	TOTAL Health Care and Programs	6,350,711	726,089	1,682,956	8,759,756		8,759,756	11,044	8,770,800		16
	C. General Administration										
17	Administrative	109,708			109,708		109,708		109,708		17
18	Directors Fees										18
19	Professional Services			296,307	296,307	(40,860)	255,447	(16,136)	239,311		19
20	Dues, Fees, Subscriptions & Promotions			69,339	69,339	3,527	72,866	(4,041)	68,825		20
21	Clerical & General Office Expenses	380,415	58,095	58,751	497,261	(3,527)	493,734	428,385	922,119		21
22	Employee Benefits & Payroll Taxes			1,183,601	1,183,601	17,753	1,201,354		1,201,354		22
23	Inservice Training & Education			1,521	1,521		1,521	2,014	3,535		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			273	273		273	7,492	7,765		25
26	Insurance-Prop.Liab.Malpractice			268,538	268,538		268,538	4,400	272,938		26
27	Other (specify):* Allocated Employee Benefits							77,214	77,214		27
28	TOTAL General Administration	490,123	58,095	1,878,330	2,426,548	(23,107)	2,403,441	499,328	2,902,769		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,248,907	1,353,305	4,439,254	13,041,466	(40,860)	13,000,606	517,442	13,518,048		29

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

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

Facility Name & ID Number

Ballard Respiratory & Rehab

#0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			45,927	45,927		45,927	541,337	587,264			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			98,256	98,256		98,256	763,632	861,888			32
33	Real Estate Taxes					40,860	40,860	705,475	746,335			33
34	Rent-Facility & Grounds			1,960,086	1,960,086		1,960,086	(1,960,086)				34
35	Rent-Equipment & Vehicles			270,296	270,296		270,296	7,720	278,016			35
36	Other (specify):* Amort Intang Assets							313,000	313,000			36
37	TOTAL Ownership			2,374,565	2,374,565	40,860	2,415,425	371,078	2,786,503			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		446,154	215,300	661,454		661,454	(44,347)	617,107			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			376,734	376,734		376,734		376,734			42
43	Other (specify):* Non-Allowable Costs			581,199	581,199		581,199	(581,199)				43
44	TOTAL Special Cost Centers		446,154	1,173,233	1,619,387		1,619,387	(625,546)	993,841			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,248,907	1,799,459	7,987,052	17,035,418		17,035,418	262,974	17,298,392			45

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

Facility Name & ID Number **Ballard Respiratory & Rehab**

0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,471)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,766)	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	(75,810)	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	(490,470)	43		24
25	Fund Raising, Advertising and Promotional	(12,093)	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:	(360,602)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (951,212)		\$	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)	1,214,186		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,214,186		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 262,974		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

BHF USE ONLY							
48		49		50		51	52

Ballard Respiratory & Rehab

ID# 0053355

Report Period Beginning: 01/01/2017

Ending: 11/30/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Non-allowable patient clothing	\$ (60)	43	1
2	Non-allowable professional fees	(277,731)	19	2
3	Non-allowable office expense	(7,064)	43	3
4	Non-allowable bank fees	(340)	43	4
5	Non-allowable Illinois Council on Long Term Care Dues	(9,925)	20	5
6	Adjust pharmacy expense to cost	(44,347)	39	6
7	Non-allowable interest expense - late fees	(21,135)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(360,602)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Ballard Respiratory & Rehab# 0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

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	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,534	0	0	0	0	0	0	0	0	3,534	5
6	Maintenance	0	0	3,223	0	23	0	0	0	0	0	0	3,246	6
7	Other (specify):*	0	0	290	0	0	0	0	0	0	0	0	290	7
8	TOTAL General Services	0	0	7,047	0	23	0	0	0	0	0	0	7,070	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	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	(98,934)	0	0	0	0	0	0	(98,934)	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	109,978	0	0	0	0	0	0	109,978	15
16	TOTAL Health Care and Programs	0	0	0	0	11,044	0	0	0	0	0	0	11,044	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(277,731)	0	29,570	191,301	40,724	0	0	0	0	0	0	(16,136)	19
20	Fees, Subscriptions & Promotions	(9,925)	0	65	0	5,819	0	0	0	0	0	0	(4,041)	20
21	Clerical & General Office Expenses	(9,471)	0	411,096	0	26,760	0	0	0	0	0	0	428,385	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	838	0	1,176	0	0	0	0	0	0	2,014	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	6,040	0	1,452	0	0	0	0	0	0	7,492	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,878	0	1,522	0	0	0	0	0	0	4,400	26
27	Other (specify):*	0	0	74,127	0	3,087	0	0	0	0	0	0	77,214	27
28	TOTAL General Administration	(297,127)	0	524,614	191,301	80,540	0	0	0	0	0	0	499,328	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(297,127)	0	531,661	191,301	91,607	0	0	0	0	0	0	517,442	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Ballard Respiratory & Rehab# 0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	7,337	534,000	0	0	0	0	0	0	0	541,337	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	763,632	0	0	0	0	0	0	0	763,632	32
33	Real Estate Taxes	0	0	4,974	700,501	0	0	0	0	0	0	0	705,475	33
34	Rent-Facility & Grounds	0	0	0	(1,960,086)	0	0	0	0	0	0	0	(1,960,086)	34
35	Rent-Equipment & Vehicles	0	0	7,720	0	0	0	0	0	0	0	0	7,720	35
36	Other (specify):*	0	0	0	313,000	0	0	0	0	0	0	0	313,000	36
37	TOTAL Ownership	0	0	20,031	351,047	0	0	0	0	0	0	0	371,078	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	(44,347)	0	0	0	0	0	0	0	0	0	0	(44,347)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(609,738)	0	0	28,539	0	0	0	0	0	0	0	(581,199)	43
44	TOTAL Special Cost Centers	(654,085)	0	0	28,539	0	0	0	0	0	0	0	(625,546)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(951,212)	0	551,692	570,887	91,607	0	0	0	0	0	0	262,974	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
AMJED Trust Dated 1/04/07	99.50 %	See Attached Page 6 -Supplemental		See Attached Schedule A		
Sidney Glenner	0.50 %					

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	Total from Page 6A	\$	Glen Health and Home Management, Inc.	A	\$ 551,692	\$ 551,692	1
2	V							2
3	V	Total from Page 6B	1,960,086	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	2,530,973	570,887	3
4	V							4
5	V	Total from Page 6C	973,830	Therapy Masters, Inc.	C	1,065,437	91,607	5
6	V							6
7	V							7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A: Glenner 1995 Family Trust 58.50 % Sidney Glenner 41.50 %				10
11	V			B: SLG Limited Partnership 100.00 %				11
12	V			C: Sidney Glenner 100.00 %				12
13	V							13
14	Total		\$ 2,933,916			\$ 4,148,102	\$ * 1,214,186	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 Administrative Service Fees	\$	Glen Health and Home Management, Inc.	A	\$		15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,534	3,534	16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	1,683	1,683	17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	29,570	29,570	18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	65	65	19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	19,086	19,086	20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	74,417	74,417	21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	838	838	22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	6,040	6,040	23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	2,878	2,878	24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	7,337	7,337	25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	4,974	4,974	26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,720	7,720	27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,540	1,540	28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	0		29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	392,010	392,010	30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(74,417)	(74,417)	31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	290	290	32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A			33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	74,127	74,127	34
35	V							35
36	V							36
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %				37
38	V							38
39	Total		\$			\$ 551,692	\$ * 551,692	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	32 Interest Expense	\$	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	\$ 727,762	\$ 727,762
16	V	30 Depreciation		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	534,000	534,000
17	V	33 Real Estate Taxes		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	700,501	700,501
18	V	34 Rental Income	1,960,086	Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B		(1,960,086)
19	V	32 Interest Income		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	(639)	(639)
20	V	19 Professional Fees		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	191,301	191,301
21	V	32 Amortization of Mortgage Costs		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	36,509	36,509
22	V	43 Office Expense		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	7,064	7,064
23	V	43 Bank Fees		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	340	340
24	V	36 Amortization of Intangible Assets		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	313,000	313,000
25	V	43 Interest Expense - Late Fees		Ballard Respiratory and Rehabilitation Center Real Estate, LLC	B	21,135	21,135
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V			B- Ownership:			
35	V			SLG Limited Partnership - 100.00 %			
36	V						
37	V						
38	V						
39	Total		\$ 1,960,086			\$ 2,530,973	\$ * 570,887

* 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	\$ 973,830	Therapy Masters, Inc.	C	\$ 874,896	\$	(98,934)	15
16	V	19 Professional Fees		Therapy Masters, Inc.	C	40,724		40,724	16
17	V	20 Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	5,819		5,819	17
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	23		23	18
19	V	21 Clerical		Therapy Masters, Inc.	C	3,543		3,543	19
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	113,065		113,065	20
21	V	23 Training and Education		Therapy Masters, Inc.	C	1,176		1,176	21
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,452		1,452	22
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	23,217		23,217	23
24	V	22 Employee Benefits		Therapy Masters, Inc.	C	(113,065)		(113,065)	24
25	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	109,978		109,978	25
26	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	3,087		3,087	26
27	V	26 Liability Insurance		Therapy Masters, Inc.	C	1,522		1,522	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V			C - Ownership: 100.00 % Sidney Glenner					34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 973,830			\$ 1,065,437	\$ *	91,607	39

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

Facility Name & ID Number

Ballard Respiratory & Rehab

0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

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	AMJED Trust dated 1/04/07	99.20 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			1
2	Sidney Glenner	0.80 %	Centre, Ltd.					2
3								3
4	AMJED Trust dated 1/04/07	99.20 %	GlenCrest Nursing & Rehabilitation	Chicago				4
5	Sidney Glenner	0.80 %	Centre, Ltd.					5
6								6
7	AMJED Trust dated 1/04/07	99.00 %	Glen Elston Nursing & Rehabilitation	Chicago				7
8	Sidney Glenner	1.00 %	Centre, Ltd.					8
9								9
10	AMJED Trust dated 1/04/07	99.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				10
11	Sidney Glenner	1.00 %	Centre, Ltd.					11
12								12
13	AMJED Trust dated 1/04/07	99.20 %	GlenShire Nursing & Rehabilitation	Richton Park				13
14	Sidney Glenner	0.80 %	Centre, Ltd.					14
15								15
16	AMJED Trust dated 1/04/07	99.10 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				16
17	Sidney Glenner	0.90 %	Centre, Ltd.					17
18								18
19								19
20	AMJED Trust dated 1/04/07	99.10 %	Brentwood North Healthcare and Rehabilitation	Riverwoods				20
21	Sidney Glenner	0.90 %	Centre, Inc.					21
22								22
23	AMJED Trust dated 1/04/07	99.50 %	Glen Saint Andrew Living Community LLC.	Niles				23
24	Sidney Glenner	0.50 %						24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Ballard Respiratory & Rehab # 0053355 Report Period Beginning: 01/01/2017 Ending: 11/30/2017

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	0.50 %	0	6	10.00 %	Salary	\$ 0	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	44,135	4	10.00 %	Salary	3,782	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	166,790	5	10.00 %	Salary	14,292	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	68,392	4	10.00 %	Salary	5,860	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	\$ 23,934		13

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

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

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning:

01/01/2017

Ending: 1/30/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Resident Days	562,351	9	\$ 44,774	\$ 44,383	\$ 3,534	1	
2	6	Repairs and Maintenance	Resident Days	562,351	9	21,318	44,383	1,683	2	
3	19	Professional Fees	Resident Days	562,351	9	374,658	44,383	29,570	3	
4	20	Licenses, Permits and Inspection	Resident Days	562,351	9	818	44,383	65	4	
5	21	Clerical	Resident Days	562,351	9	241,828	44,383	19,086	5	
6	22	Employee Benefits and Payroll	Resident Days	562,351	9	942,891	44,383	74,417	6	
7	23	Training and Education	Resident Days	562,351	9	10,620	44,383	838	7	
8	25	Auto Expenses	Resident Days	562,351	9	76,533	44,383	6,040	8	
9	26	Insurance	Resident Days	562,351	9	36,463	44,383	2,878	9	
10	30	Depreciation	Resident Days	562,351	9	92,961	44,383	7,337	10	
11	33	Real Estate Taxes	Resident Days	562,351	9	63,026	44,383	4,974	11	
12	35	Equipment and Vehicle Rental	Resident Days	562,351	9	97,820	44,383	7,720	12	
13	6	Janitorial Salaries	Resident Days	562,351	9	19,511	19,511	44,383	1,540	13
14	17	Officer's Salaries	Resident Days	562,351	9		44,383	0	14	
15	21	Administrative Salaries	Resident Days	562,351	9	4,966,933	4,966,933	44,383	392,010	15
16	22	Employee Benefits	Payroll					(74,417)	16	
17	7	Employee Benefits - Janitorial	Payroll					290	17	
18	27	Employee Benefits - Officer's	Payroll					0	18	
19	27	Employee Benefits - Admin	Payroll					74,127	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 6,990,154	\$ 4,986,444	\$ 551,692	25	

Facility Name & ID Number

Ballard Respiratory & Rehab

0053355

Report Period Beginning:

01/01/2017

Ending:

11/30/2017

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 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Interest Expense	10
		YES	NO				Original	Balance				
A. Directly Facility Related												
Long-Term												
1	CIBC Bank		X	Mortgage		12/08/2014	\$ 19,418,325	\$ 11,674,396	12/08/2024	0.0400	\$ 727,762	1
2	CIBC Bank		X	Amortization of mortgage costs							36,509	2
3	SLG Limited Partnership	X		Working Capital		12/31/14	8,546,263	8,546,263				3
4												4
5												5
Working Capital												
6												6
7												7
8	CIBC Bank		X	Working Capital		12/08/14	2,325,131	971,681		0.0400	98,256	8
9	TOTAL Facility Related						\$ 30,289,719	\$ 21,192,340			\$ 862,527	9
B. Non-Facility Related*												
10									Interest Income Offset:		(639)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (639)	14
15	TOTALS (line 9+line14)						\$ 30,289,719	\$ 21,192,340			\$ 861,888	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 2016 report.		\$	744,000	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.)		\$	704,501	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(39,499)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	740,000	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.)		\$	40,860	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.		\$	741,361	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2012		8
	2013		9
	2014	894,750	10
	2015	708,163	11
	2016	704,501	12

FOR BHF USE ONLY

	13	FROM R. E. TAX STATEMENT FOR 2016	\$		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 2017 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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Ballard Respiratory & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0053355

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 2016 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 2016.

(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>09-15-303-013-0000</u>	<u>9300 Ballard Road, Des Plaines, IL</u>	\$ <u>704,501.20</u>	\$ <u>704,501.20</u>
2. <u>Allocated from Management Company:</u>		\$ <u>67,858.39</u>	\$ <u>4,974.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>772,359.59</u></u>	\$ <u><u>709,475.20</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning:

01/01/2017 Ending:

11/30/2017

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

None

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

If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Rows include Patient Care, Allocated from Management Company, and TOTALS.

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	231	2014	1974	\$ 10,800,000	\$ 364,000	30	\$ 364,000	\$	\$ 1,092,000	4
5										5
6	See Attached			146,428						6
7	Schedule J									7
8										8
Improvement Type**										
9	Furnish and install free standing building exterior monument sign		2014	17,100	1,710	10	1,710		4,985	9
10	Furnish and install signage on east exterior wall of building and west exterior wall of building at the fourth floor		2015	17,970	1,797	10	1,797		4,493	10
11	Install new LED lighting and power supplies on signage on the exterior west and east walls of the building		2015	6,580	658	10	658		1,645	11
12	New controllers, operators and wiring for elevator modernization		2015	35,000	3,500	10	3,500		8,750	12
13	Furnish and install cast iron pipe and drain pipe in kitchen		2016	6,700	670	10	670		1,005	13
14	Replace boiler heat exchanger		2016	3,425	343	10	343		514	14
15	Furnish and install wristband security system and power supply		2016	10,130	1,013	10	1,013		1,520	15
16	Electrical labor project on generator circuits		2016	9,535	954	10	954		1,431	16
17	Remove and re-insulate piping from two chilled water pipes		2016	15,675	1,568	10	1,568		2,352	17
18	Install electrical panel in the basement, reroute branch circuits		2016	4,380	438	10	438		657	18
19	Install new 200 amp breaker in the panel in the basement and on second floor		2016	4,000	400	10	400		600	19
20	Pull new amp circuit from the electrical panel in the medicine room to outside		2016	5,600	500	10	500		840	20
21	True Power Electric Project.		2017	3,120	156	10	156		156	21
22	Replace A/C Compressor in Therapy Room.		2017	6,457	323	10	323		323	22
23	Replace A/C Compressor.		2017	36,302	1,815	10	1,815		1,815	23
24	Replace Damaged Concrete Curbs in 13 Different Areas of the Property.		2017	2,850	143	10	143		143	24
25	Install New Compressor on CKT with New Gaskets.		2017	4,901	245	10	245		245	25
26										26
27	See Attached Schedule L:									27
28	Leasehold Improvements Allocated from Management Company		1998	8,064						28
29	Leasehold Improvements Allocated from Management Company		1999	3,367						29
30	Leasehold Improvements Allocated from Management Company		2000	404						30
31	Leasehold Improvements Allocated from Management Company		2008	1,214						31
32	Leasehold Improvements Allocated from Management Company		2016	12,030					19,109	32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 11,161,232	\$ 380,233		\$ 380,233	\$	\$ 1,142,583	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	\$ 1,889,229	\$ 207,031	\$ 207,031	\$	5, 10 years	\$ 568,578	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	66,082					56,988	74
75	TOTALS	\$ 1,955,311	\$ 207,031	\$ 207,031	\$		\$ 625,566	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Company:			\$ 13,610	\$	\$	\$	5 years	\$ 13,610	76
77										77
78										78
79										79
80	TOTALS			\$ 13,610	\$	\$	\$		\$ 13,610	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)	\$ 14,236,855	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 587,264	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 587,264	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,781,759	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning: 01/01/2017

Ending: 11/30/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

12.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A.

N/A
N/A

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

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

15. Is Movable equipment rental included in building rental? _____

YES NO

16. Rental Amount for movable equipment: \$ 278,016 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>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln 10a, Col 2&3	hrs	\$	6,823	\$ 407,938	\$ 203	6,823	\$ 408,141	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		1,433	89,277		1,433	89,277	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		8,988	476,615	8,361	8,988	484,976	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				445,831		445,831	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory, Dialysis Other (specify): Respiratory Therapist	Ln 39, Col 2 Ln10a, Col 1	38,920 hours	1,031,431		215,300		38,920	215,300 1,031,431	13
14	TOTAL			\$ 1,031,431	17,244	\$ 1,189,130	\$ 454,395	56,164	\$ 2,674,956	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **11/30/2017**

(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	\$ (57,986)	\$ (110,008)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>39,105</u>)	7,748,509	7,748,509	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	48,460	48,460	6
7	Other Prepaid Expenses	29,264	29,264	7
8	Accounts Receivable (owners or related parties)	563	1,643,632	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,768,810	\$ 9,359,857	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,106,702	13
14	Buildings, at Historical Cost		10,946,428	14
15	Leasehold Improvements, at Historical Cost	189,725	214,804	15
16	Equipment, at Historical Cost	189,229	1,968,921	16
17	Accumulated Depreciation (book methods)	(91,049)	(1,781,759)	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 Intangible Assets)		2,188,101	22
23	Other(specify): Mortgage Costs (Net):		73,019	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 287,905	\$ 14,716,216	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,056,715	\$ 24,076,073	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,848,244	\$ 6,959,888	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	971,681	971,681	29
30	Accrued Salaries Payable	282,152	282,152	30
31	Accrued Taxes Payable (excluding real estate taxes)	269,136	269,136	31
32	Accrued Real Estate Taxes(Sch.IX-B)		740,000	32
33	Accrued Interest Payable		96,518	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	378,565	378,565	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,749,778	\$ 9,697,940	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		20,220,659	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Shareholder Loans:	1,600,000	1,600,000	43
44	Due to Related Parties:	8,649,544	8,649,544	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 10,249,544	\$ 30,470,203	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 18,999,322	\$ 40,168,143	46
47	TOTAL EQUITY(page 18, line 24)	\$ (10,942,607)	\$ (16,092,070)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,056,715	\$ 24,076,073	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (8,199,300)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (8,199,300)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,743,307)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,743,307)	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)	\$ (10,942,607)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Ballard Respiratory & Rehab

0053355

Report Period Beginning: 01/01/2017

Ending: 11/30/2017

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	\$ 13,035,247	1
2	Discounts and Allowances for all Levels	(3,583,608)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,451,639	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,292,954	6
7	Oxygen	499,974	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,792,928	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	390,025	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	85,158	19
20	Radiology and X-Ray	11,155	20
21	Other Medical Services	1,549,443	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,035,781	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	11,763	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,763	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)	\$ 14,292,111	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,855,162	31
32	Health Care	8,759,756	32
33	General Administration	2,426,548	33
B. Capital Expense			
34	Ownership	2,374,565	34
C. Ancillary Expense			
35	Special Cost Centers	1,242,653	35
36	Provider Participation Fee	376,734	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,035,418	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,743,307)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,743,307)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 5,951,421	44
45	Private Pay - Net Inpatient Revenue	692,564	45
46	Medicare - Net Inpatient Revenue	1,085,354	46
47	Other-(specify) Insurance - Net Inpatient Revenue	1,722,300	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,451,639	49

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

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

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

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

Facility Name & ID Number **Ballard Respiratory & Rehab**

0053355

Report Period Beginning: **01/01/2017**

Ending:

11/30/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,898	2,898	\$ 164,756	\$ 56.85	1
2	Assistant Director of Nursing	1,440	1,440	46,080	32.00	2
3	Registered Nurses	38,131	71,499	2,552,795	35.70	3
4	Licensed Practical Nurses	15,809	23,011	616,410	26.79	4
5	CNAs & Orderlies	61,247	109,799	1,635,313	14.89	5
6	CNA Trainees					6
7	Licensed Therapist	21,070	38,920	1,031,431	26.50	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,952	1,952	51,946	26.61	9
10	Activity Assistants	4,828	5,814	74,399	12.80	10
11	Social Service Workers	2,815	3,238	71,881	22.20	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	6,080	6,798	116,114	17.08	17
18	Housekeepers	15,044	17,113	197,872	11.56	18
19	Laundry	7,811	8,432	94,087	11.16	19
20	Administrator	1,952	1,952	109,708	56.20	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,579	21,497	380,415	17.70	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>	6,283	7,088	105,700	14.91	33
34	TOTAL (lines 1 - 33)	206,939	321,451	\$ 7,248,907 *	\$ 22.55	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	\$ 37,744	Ln 1, Col 3	35
36	Medical Director	Monthly	138,750	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,772	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	16	816	Ln11, Col 3	44
45	Social Service Consultant	24	1,502	Ln12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	8,380	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	40	\$ 196,964		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	18,399	\$ 496,768	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	18,399	\$ 496,768		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	
Marla Costello	Administrator	0.00 %	\$ 109,708	Workers' Compensation Insurance	\$ 320,878	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	90,314	Advertising: Employee Recruitment	7,618	
				FICA Taxes	500,174	Health Care Worker Background Check (Indicate # of checks performed <u>41</u>)	1,437	
				Employee Health Insurance	272,035	Patient Background Checks	2,090	
				Employee Meals	17,753			
				Illinois Municipal Retirement Fund (IMRF)*				
				401K Match	200	See Attached Schedule K:	49,806	
				Other Employee Benefits		Allocated from Therapy Masters, Inc.:	5,819	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 109,708			Allocated from Management Company:	65	
B. Administrative - Other								
Description			Amount					
			\$					
			\$					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Description	Amount	
			\$				\$	
See Attached Schedule C:			239,311			Out-of-State Travel	\$	
						In-State Travel		
						Seminar Expense		
						Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 239,311	TOTAL		TOTAL (agree to Sch. V, line 24, col. 8)		
							\$	

* Attach copy of IMRF notifications

**See instructions.

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 \$20,151
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5, 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 65,891 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 If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 376,734
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. \$ 17,753 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
 - a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
 - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
 - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
 - d. Have vehicle usage logs been maintained? Yes
 - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
 - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
 - g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

Ballard Respiratory and Rehabilitation Center, LLC.
Provider I.D. # 0053355
12/31/2017

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

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

Ballard Respiratory & Rehabilitation Center, LLC

Provider #

12/31/2017

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Brentwood North Healthcare & Rehabilitation	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0	0
Jonathan Glenner	6,694	7,331	7,086	2,635	4,497	6,370	4,062	5,460	44,135
Daniel Glenner	25,298	27,703	26,777	9,960	16,994	24,073	15,352	20,633	166,790
Elliot Glenner	10,373	11,360	10,980	4,084	6,968	9,871	6,295	8,461	68,392
Total compensation received from other Nursing Homes	42,365	46,394	44,843	16,679	28,459	40,314	25,709	34,554	279,317

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
 Page 21

Vendor/Payee	Type	AMOUNT
Kronos	Computers	29,565
Point ClickCare	Computers	54,661
Comcast Business Solutions	Computers	11,901
Net Health	Computers	9,107
Creative Technology Solutions	IT Consulting	41,744
Ability Network Inc.	Computers	1,580
AllScripts	Computers	450
Microsoft Corporation	Computers	4,929
O'Hagan LLC	Legal	3,228
Huron Consulting Services	Management Consultation	36,822
Much Shelist	Legal	74,370
Marilyn P. Dunn	Legal	540
Admiral Environmental Services, Inc.	Environmental Consulting	1,631
Platinum Billing Solutions	A/R Collections	24,460
Personnel Planner	Employment Consulting	1,320
Total Schedule V, Line 19, Col. 3		296,307

Allocated from Management Co:		
Point ClickCare - Computer Service		-44
Kronos - Computer Services		1,422
Health Data Systems, Inc. - Computer Services		161
Microsoft Computers - Computer Services		389
Ability Network - Computer Services		138
Comcast Business - Computer Services		205
Creative Tech Solutions - Computer Services		136
MB Financial Bank - Legal		2,903
Marcum - Accounting Services		1,739
McGladrey - Accounting Services		15,852
Polsinelli - Legal		20
Govig - Legal		4,893
Perfect Staffing - Recruiter		0
Marilyn Dunn - Legal		19
S4 Group - Automation Systems		-395
SAS Architects - Architectural Consulting		-57
Company Nurse - W/C Consulting		6
Much Shelist - Legal		2,183
Total allocated from Management Co.		29,570

Allocated from Therapy Masters, Inc.:		
Virtu Senses - Computer Services		1,470
Kronos - Computer Services		3,648
Casamba - Computer Services		5,833
Health Data Systems - Computer Services		116
Much Shelist - Legal		499
Marilyn Dunn - Legal		12
Career Tree Network - Therapy Recruitment		4,924
Theracore - Business Consulting		23,955
Personnel Planners - Financial consulting		58
RSM - Accounting Services		211
Total allocated from Therapy Masters:		40,724

Allocated from Ballard Respiratory & Rehabilitation Center Real Estate, LLC.:		
Gutnicki LLP - Legal - Loan Modification		37,369
Skidelsky & Associates - Legal - Real Estate Tax Reduction		40,860
Chapman and Cutler, LLP - Legal - Lease of Facility		52,092
Much Shelist - Legal - Lease of Facility		60,980
Total allocated from Ballard Respiratory & Rehabilitation Center Real Estate, LLC:		191,301

Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33 -40,860

Non-Allowable Expenses:		
Chapman and Cutler, LLP - Legal - Lease of Facility		-52,092
Gutnicki LLP - loan modification		-37,369
Huron Consulting - Management Consulting		-36,822
Platinum Business Solutions- A/R Collections		-24,460
Much Shelist -Ballard Respiratory & Rehab Ctr Real Estate, LLC- Legal - Lease of Facili		-60,980
Much Shelist -Ballard Respiratory & Rehab Ctr - Legal - Lease of Facility		-66,008
Total Non-Allowable Expenses:		-277,731

Total adjustments page 21, Sch C. -56,996

Total Schedule V, line 19, column 8 239,311

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	26,819
FUTA	223
SUTA	806
401K Match	
Insurance - Hospital	45,322
Workers Compensation Insurance	1,247
	<u>74,417</u>
Total allocated from Management Co.	<u>74,417</u>
Employee Benefits reclassified to Lines 7, 27	-74,417
Allocated from Therapy Masters, Inc.:	
FICA taxes	61,541
FUTA	740
SUTA	2,090
401K Match	805
Insurance - Hospital	23,230
Workers Compensation Insurance	24,659
	<u>113,065</u>
Total allocated from Therapy Masters, Inc. Co.	<u>113,065</u>
Employee Benefits reclassified to Lines 15,27	-113,065
Total allocated to Page 21	<u>0</u>

Ballard Respiratory and Rehabilitation Center, LLC.
Provider I.D. # 0053355
12/31/2017

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	27,048
Due to Connecticut Mutual	4,349
Accrued Expenses	233,279
Due to Prior Owner	56,779
Due to Landmark of Des Plaines	13,812
Accrued Provider Participation Fee - Tax	43,298
Total, Page 17, Line 36	<u><u>378,565</u></u>

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-60	43
Non-allowable office expense	-7,064	43
Non-allowable bank fees	-340	43
Non-allowable professional fees	-277,731	19
Non-allowable Illinois Council on Long Term Care PAC Fees	-9,925	20
Adjust pharmacy expense to cost	-44,347	39
Non-allowable late fees - interest expense	-21,135	43
Total	<u>-360,602</u>	

Ballard Respiratory & Rehab Ctr Real Estate LLC
Accrued Real Estate Taxes
12/31/2017

SCHEDULE G

	Accrued 1/01/17	Payments	Expense	Accrued 12/31/17
Balance @ 1/01/17 - G/L# 230	<u>(744,000.00)</u>		<u>(744,000.00)</u>	
2016 Real Estate Taxes Paid		704,501.20	704,501.20	
Estimated 2017 real estate taxes:				
2016 taxes	704,501.20			
Estimated increase	5.00%			
Estimated 2017 taxes	<u>739,726.26</u>			
USE	<u>740,000.00</u>		740,000.00	(740,000.00)
Totals	<u>(744,000.00)</u>	704,501.20	700,501.20	<u>(740,000.00)</u>
LESS: 12/17 real estate tax escrow payment by Landmark of Des Plaines			-58,708.43	
1/17 - 11/17 real estate tax expense for Ballard Respiratory & Rehab Ctr:			<u>641,792.77</u>	

Real estate tax history:

Year	Amount	Increase	
		\$	%
2014	894,749.90		
2015	708,162.70	(186,587.20)	-20.85%
2016	704,501.20	(3,661.50)	-0.52%

Provider Name: Ballard Respiratory and Rehabilitation Center, LLC.

Provider I.D. #: 0053355

Year Ended: December 31, 2017

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Valerie Crenshaw, Erik Lumanang, Robert Esguerra, Barbara Kenar	3/30/2017	Downers Grove	Wipeout Wounds 2017 National Conference Tour	419
Jeaneth Zelaya	6/8/2017	Park Ridge	Career Options Inc Registration fee, books, uniform, Materials	847
Marla Costello	9/26/2017	Skokie	Illinois Council on Long Term Care "Writing the Facility Assessment Part 2"	125
Marla Costello	10/24/2017	Des Plaines	Cynthia Chow & Associates	130
			Allocated From Management Company	838
			Allocated From Therapy Masters	1,176
			Total	<u>3,535</u>

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	0	273	273
Non-allowable auto expense - marketing			0
Allocated from Management Company			6,040
Allocated from Therapy Masters			1,452
TOTAL	0	273	7,765

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	30,076
Employment Fees	22,000
Joint Commission Annual Certification, Program Fee	5,470
Cook County Environmental Fee	438
Secretary of State Annual Report, Fee	250
Des Plaines Chamber of Commerce Annual Fee	445
Collaborative Healthcare Urgency Group Fee	300
Management Network Services Dues	500
Department of Building and Zoning of Cook County Fee	252
Non-allowable Illinois Council on Long Term Care Dues	-9,925
Total allocated to Page 21	<u>49,806</u>

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382	TOTAL				
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900	6,647	5,900	6,647	22,363	24,168	22,112	8,945	22,298					
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	41,710	31,701	34,260	31,345	12,680	31,609					
2000 AQUATIC WORKS - BUILT IN FISH TA	5,000		5,000	5,000	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	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		
					18.69%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%		
2008 INSTALLATION OF IRRIGATION SYSTEM			15,036		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		
					-228	-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 OFFIC			149,012		46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644
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%
2017 NO ADDITIONS			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	360
Copy machine/Office equipment	24,462
Ice-maker	1,800
Therapy equipment	8,895
Portable Air-conditioning units	20,218
Medical Equipment	214,561
Allocated from Management Company:	7,720
Total allocated to Page 14, Line 16	<u>278,016</u>