

		FOR BHF USE					

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2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0022111</u></p> <p>Facility Name: <u>Glen Oaks Nursing and Rehabilitation Centre, Ltd.</u></p> <p>Address: <u>270 Skokie Highway</u> <u>Northbrook</u> <u>60062</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(847) 498-9320</u> Fax # <u>(847) 498-2990</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>12/01/1975</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634 - 4580</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2017</u> to <u>12/31/2017</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>Sidney Glenner</u> (Title) <u>Chairman of Board</u> </td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____ </td> </tr> </table> <p align="right"> MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Sidney Glenner</u> (Title) <u>Chairman of Board</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Sidney Glenner</u> (Title) <u>Chairman of Board</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) _____ Fax # () _____							

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.

0022111 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	164	Skilled (SNF)	164	59,860	1
2		Skilled Pediatric (SNF/PED)			2
3	134	Intermediate (ICF)	134	48,910	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	298	TOTALS	298	108,770	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	18,746	269	2,502	21,517	8
9	SNF/PED					9
10	ICF	56,238	808	0	57,046	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	74,984	1,077	2,502	78,563	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.23%

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 12/01/1975

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/15/1985 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 150 and days of care provided 1,827

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centr # 0022111 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	438,586	56,280	19,630	514,496		514,496		514,496		1
2	Food Purchase		490,243		490,243	(31,425)	458,818		458,818		2
3	Housekeeping	345,223	59,543		404,766		404,766		404,766		3
4	Laundry	112,902	13,653	16,021	142,576		142,576		142,576		4
5	Heat and Other Utilities			213,431	213,431		213,431	6,255	219,686		5
6	Maintenance	178,381	34,562	127,934	340,877		340,877	5,717	346,594		6
7	Other (specify):* Allocated Employee Benefits							514	514		7
8	TOTAL General Services	1,075,092	654,281	377,016	2,106,389	(31,425)	2,074,964	12,486	2,087,450		8
	B. Health Care and Programs										
9	Medical Director			55,762	55,762		55,762		55,762		9
10	Nursing and Medical Records	4,905,881	230,753	31,845	5,168,479		5,168,479		5,168,479		10
10a	Therapy	240,846	332	561,156	802,334		802,334	(164,466)	637,868		10a
11	Activities	127,267	7,860	2,448	137,575		137,575		137,575		11
12	Social Services	187,332		798	188,130		188,130		188,130		12
13	CNA Training										13
14	Program Transportation			952	952		952		952		14
15	Other (specify):* Allocated Employee Benefits							49,839	49,839		15
16	TOTAL Health Care and Programs	5,461,326	238,945	652,961	6,353,232		6,353,232	(114,627)	6,238,605		16
	C. General Administration										
17	Administrative	229,119		1,578,986	1,808,105		1,808,105	(1,578,986)	229,119		17
18	Directors Fees										18
19	Professional Services			268,279	268,279	(113,426)	154,853	86,497	241,350		19
20	Dues, Fees, Subscriptions & Promotions			61,848	61,848	1,515	63,363	(10,116)	53,247		20
21	Clerical & General Office Expenses	163,012	95,918	82,465	341,395	(1,515)	339,880	727,334	1,067,214		21
22	Employee Benefits & Payroll Taxes			1,032,201	1,032,201	31,425	1,063,626		1,063,626		22
23	Inservice Training & Education			7,396	7,396		7,396	2,174	9,570		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			18,323	18,323	(14,443)	3,880	11,544	15,424		25
26	Insurance-Prop.Liab.Malpractice			418,587	418,587		418,587	5,987	424,574		26
27	Other (specify):* Allocated Employee Benefits							132,611	132,611		27
28	TOTAL General Administration	392,131	95,918	3,468,085	3,956,134	(96,444)	3,859,690	(622,955)	3,236,735		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,928,549	989,144	4,498,062	12,415,755	(127,869)	12,287,886	(725,096)	11,562,790		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.

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			142,662	142,662		142,662	167,813	310,475			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							898,060	898,060			32
33	Real Estate Taxes					113,426	113,426	351,215	464,641			33
34	Rent-Facility & Grounds			2,956,780	2,956,780		2,956,780	(2,956,780)				34
35	Rent-Equipment & Vehicles			154,358	154,358	14,443	168,801	13,666	182,467			35
36	Other (specify):* Mortgage Insurance							172,746	172,746			36
37	TOTAL Ownership			3,253,800	3,253,800	127,869	3,381,669	(1,353,280)	2,028,389			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		275,480	6,150	281,630		281,630	(27,299)	254,331			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			629,179	629,179		629,179		629,179			42
43	Other (specify):* Non-Allowable			395,278	395,278		395,278	(395,278)				43
44	TOTAL Special Cost Centers		275,480	1,030,607	1,306,087		1,306,087	(422,577)	883,510			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,928,549	1,264,624	8,782,469	16,975,642		16,975,642	(2,500,953)	14,474,689			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	(16,048)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,060)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,506)	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	(4,090)	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	(384,623)	43		24
25	Fund Raising, Advertising and Promotional	(4,248)	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:	(145,453)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (562,028)		\$	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)	(1,938,925)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,938,925)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,500,953)		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

Glen Oaks Nursing and Rehabilitation Centre, Ltd.

ID# 0022111

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable professional fees	\$ (103,154)	19	1
2	Non-Allowable patient clothing	(811)	43	2
3	Non-Allowable Illinois Council on Long Term Care Du	(13,643)	20	3
4	Non-Allowable office expense	(546)	43	4
5	Adjust pharmacy expense to cost	(27,299)	39	5
6				6
7				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	(145,453)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.# 0022111

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	6,255	0	0	0	0	0	0	0	0	6,255	5
6	Maintenance	0	0	5,704	0	13	0	0	0	0	0	0	5,717	6
7	Other (specify):*	0	0	514	0	0	0	0	0	0	0	0	514	7
8	TOTAL General Services	0	0	12,473	0	13	0	0	0	0	0	0	12,486	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	(164,466)	0	0	0	0	0	0	(164,466)	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	49,839	0	0	0	0	0	0	49,839	15
16	TOTAL Health Care and Programs	0	0	0	0	(114,627)	0	0	0	0	0	0	(114,627)	16
	C. General Administration													
17	Administrative	0	0	(1,578,986)	0	0	0	0	0	0	0	0	(1,578,986)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(103,154)	0	52,341	113,426	23,884	0	0	0	0	0	0	86,497	19
20	Fees, Subscriptions & Promotions	(13,643)	0	114	0	3,413	0	0	0	0	0	0	(10,116)	20
21	Clerical & General Office Expenses	(16,048)	0	727,687	0	15,695	0	0	0	0	0	0	727,334	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	1,484	0	690	0	0	0	0	0	0	2,174	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	10,692	0	852	0	0	0	0	0	0	11,544	25
26	Insurance-Prop.Liab.Malpractice	0	0	5,094	0	893	0	0	0	0	0	0	5,987	26
27	Other (specify):*	0	0	131,212	0	1,399	0	0	0	0	0	0	132,611	27
28	TOTAL General Administration	(132,845)	0	(650,362)	113,426	46,826	0	0	0	0	0	0	(622,955)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(132,845)	0	(637,889)	113,426	(67,788)	0	0	0	0	0	0	(725,096)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.# 0022111

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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	(6,060)	0	12,987	160,886	0	0	0	0	0	0	0	167,813	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	898,060	0	0	0	0	0	0	0	898,060	32
33	Real Estate Taxes	0	0	8,805	342,410	0	0	0	0	0	0	0	351,215	33
34	Rent-Facility & Grounds	0	0	0	(2,956,780)	0	0	0	0	0	0	0	(2,956,780)	34
35	Rent-Equipment & Vehicles	0	0	13,666	0	0	0	0	0	0	0	0	13,666	35
36	Other (specify):*	0	0	0	172,746	0	0	0	0	0	0	0	172,746	36
37	TOTAL Ownership	(6,060)	0	35,458	(1,382,678)	0	0	0	0	0	0	0	(1,353,280)	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	(27,299)	0	0	0	0	0	0	0	0	0	0	(27,299)	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):*	(395,824)	0	0	546	0	0	0	0	0	0	0	(395,278)	43
44	TOTAL Special Cost Centers	(423,123)	0	0	546	0	0	0	0	0	0	0	(422,577)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(562,028)	0	(602,431)	(1,268,706)	(67,788)	0	0	0	0	0	0	(2,500,953)	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	99.00 %	See Page 6 - Supplemental		See Attached Schedule A		
Sidney Glenner	1.00 %					

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		\$			\$	\$	1
2	V	From Page 6A	1,578,986	Glen Health and Home Management, Inc.	A	976,555	(602,431)	2
3	V							3
4	V	From Page 6B	2,956,780	Glen Oaks Real Estate and Development, L.L.C.	B	1,688,074	(1,268,706)	4
5	V							5
6	V	From Page 6C	560,990	Therapy Masters, Inc.	C	493,202	(67,788)	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				11
12	V			C - Sidney Glenner - 100.00%				12
13	V							13
14	Total		\$ 5,096,756			\$ 3,157,831	\$ * (1,938,925)	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	\$ 1,578,986	Glen Health and Home Management, Inc.	A	\$	\$ (1,578,986)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	6,255	6,255
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,978	2,978
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	52,341	52,341
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	114	114
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	33,784	33,784
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	131,726	131,726
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,484	1,484
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	10,692	10,692
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	5,094	5,094
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	12,987	12,987
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	8,805	8,805
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	13,666	13,666
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,726	2,726
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	0	
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	693,903	693,903
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(131,726)	(131,726)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	514	514
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A		
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	131,212	131,212
35	V						
36	V						
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and			
38	V			Sidney Glenner 41.50 %			
39	Total		\$ 1,578,986			\$ 976,555	\$ * (602,431)

* 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	19 Professional Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 113,426	\$ 113,426
16	V	43 Office Expense		Glen Oaks Real Estate and Development, L.L.C.	B	546	546
17	V	30 Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	160,886	160,886
18	V	32 Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	898,336	898,336
19	V	32 Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(276)	(276)
20	V	36 Mortgage Insurance Premium		Glen Oaks Real Estate and Development, L.L.C.	B	172,746	172,746
21	V	33 Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	342,410	342,410
22	V	34 Rental Income	2,956,780	Glen Oaks Real Estate and Development, L.L.C.	B		(2,956,780)
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V			B - Ownership: SLG Limited Partnership 100.00 %			
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,956,780			\$ 1,688,074	\$ * (1,268,706)

* 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	\$ 560,990	Therapy Masters, Inc.	C	\$ 396,524	\$ (164,466)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	23,884	23,884
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	3,413	3,413
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	13	13
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	13,617	13,617
20	V	21 Clerical		Therapy Masters, Inc.	C	2,078	2,078
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	51,238	51,238
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	852	852
23	V	26 Insurance - Liability		Therapy Masters, Inc.	C	893	893
24	V	22 Employee Benefits		Therapy Masters, Inc.	C	(51,238)	(51,238)
25	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	49,839	49,839
26	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	1,399	1,399
27	V	23 Training and Education		Therapy Masters, Inc.	C	690	690
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V			C - Ownership: Sidney Glenner 100.00 %			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 560,990			\$ 493,202	\$ * (67,788)

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

Facility Name & ID Number

Glen Oaks Nursing and Rehabilitation Centre, Ltd.

0022111

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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								1
2	AMJED Trust dated 1/04/07	99.20 %	Glen Bridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3	Sidney Glenner	0.80 %	Centre, Ltd.					3
4								4
5	AMJED Trust dated 1/04/07	99.20 %	Glen Crest Nursing & Rehabilitation	Chicago				5
6	Sidney Glenner	0.80 %	Centre, Ltd.					6
7								7
8	AMJED Trust dated 1/04/07	99.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9	Sidney Glenner	1.00 %	Centre, Ltd.					9
10								10
11	AMJED Trust dated 1/04/07	99.20 %	Glen Shire Nursing & Rehabilitation	Richton Park				11
12	Sidney Glenner	0.80 %	Centre, Ltd.					12
13								13
14	AMJED Trust dated 1/04/07	99.10 %	Glen Lake Terrace Nursing & Rehabilitation	Waukegan				14
15	Sidney Glenner	0.90 %	Centre, Ltd.					15
16								16
17	AMJED Trust dated 1/04/07	99.10 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Sidney Glenner	0.90 %	Centre, Inc.					18
19								19
20	AMJED Trust dated 1/04/07	99.50 %	Ballard Respiratory & Rehabilitation	Des Plaines				20
21	Sidney Glenner	0.50 %	Centre, LLC.					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 Glen Oaks Nursing and Rehabilitation Cent # 0022111 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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	100.00%	0	12	19.36%	Salary	\$ 0	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00%	41,223	8	19.36%	Salary	6,694	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00%	155,784	10	19.36%	Salary	25,298	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00%	63,879	8	19.36%	Salary	10,373	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10	See Attached Schedule B										10
11											11
12											12
13								TOTAL	\$ 42,365		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 Oaks Nursing and Rehabilitation Centre, Ltd. # 0022111 Report Period Beginning: 01/01/2017 Ending: 2/31/2017

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 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	562,351	9	\$ 44,774	\$ 78,563	\$ 6,255	1
2	6	Repairs and Maintenance	Resident Days	562,351	9	21,318	78,563	2,978	2
3	19	Professional Fees	Resident Days	562,351	9	374,658	78,563	52,341	3
4	20	Licenses, Permits and Inspection	Resident Days	562,351	9	818	78,563	114	4
5	21	Clerical	Resident Days	562,351	9	241,828	78,563	33,784	5
6	22	Employee Benefits and Payroll	Resident Days	562,351	9	942,891	78,563	131,726	6
7	23	Training and Education	Resident Days	562,351	9	10,620	78,563	1,484	7
8	25	Auto Expenses	Resident Days	562,351	9	76,533	78,563	10,692	8
9	26	Insurance	Resident Days	562,351	9	36,463	78,563	5,094	9
10	30	Depreciation	Resident Days	562,351	9	92,961	78,563	12,987	10
11	33	Real Estate Taxes	Resident Days	562,351	9	63,026	78,563	8,805	11
12	35	Equipment and Vehicle Rental	Resident Days	562,351	9	97,820	78,563	13,666	12
13	6	Janitorial Salaries	Resident Days	562,351	9	19,511	19,511	2,726	13
14	17	Officer's Salaries	Resident Days	562,351	9		78,563	0	14
15	21	Administrative Salaries	Resident Days	562,351	9	4,966,933	4,966,933	693,903	15
16	22	Employee Benefits	Payroll					(131,726)	16
17	7	Employee Benefits - Janitorial	Payroll					514	17
18	27	Employee Benefits - Officer's	Payroll					0	18
19	27	Employee Benefits - Admin	Payroll					131,212	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,990,154	\$ 4,986,444	\$ 976,555	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	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	Walker & Dunlop, LLC.		X	Mortgage	\$150,300.68	05/01/2013	\$ 38,021,826	\$ 34,135,425	01/01/2044	0.0260	\$ 898,336	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$150,300.68		\$ 38,021,826	\$ 34,135,425			\$ 898,336	9								
B. Non-Facility Related*																				
10									Interest Income Offset:		(276)	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (276)	14								
15	TOTALS (line 9+line14)						\$ 38,021,826	\$ 34,135,425			\$ 898,060	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 172,746 Line # 36

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	620,000	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.)		\$	505,072	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(114,928)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	530,000	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.)		\$	113,427	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ <u>72,663</u> For <u>13,14</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(72,663)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	455,836	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	<u>556,970</u>	8	
	2013	<u>578,173</u>	9	
	2014	<u>563,717</u>	10	
	2015	<u>590,122</u>	11	
	2016	<u>505,072</u>	12	
See Attached Schedule G For Calculation Of 2017 Real Estate Tax Accrual				

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

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 Oaks Nursing and Rehabilitation Centre, Ltd.

0022111

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Three

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>98,518</u>	<u>1985</u>	<u>\$ 345,000</u>	<u>1</u>
2	<u>Allocated From Management Company:</u>			<u>11,867</u>	<u>2</u>
3	TOTALS	98,518		\$ 356,867	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	298	1985	1961	\$ 3,587,393	\$ 102,497	30	\$	\$ (102,497)	\$ 3,587,393	4
5										5
6	Alloc from		1996	262,045						6
7	Mgt Comp									7
8	Schedule J									8
	Improvement Type**									
9	Leasehold Improvements		1980	7,274		65 months			7,274	9
10	Leasehold Improvements		1981	4,127		35 months			4,127	10
11	Sprinkler		1981	15,769		25			15,769	11
12	Ceiling - Dining Room		1982	3,621		10			3,621	12
13	Masonry - Building		1982	15,200		10			15,200	13
14	Generator Fixture		1982	7,967		10			7,967	14
15	Roofing		1983	28,000		10			28,000	15
16	Parking Lot		1983	4,632		15			4,632	16
17	Painting		1983	14,000		5			14,000	17
18	Air-Conditioner		1983	3,033		10			3,033	18
19	Leasehold Improvements		1984	40,296		10			40,296	19
20	Building Improvements		1985	28,578	817	10		(817)	28,578	20
21	Building Improvements		1986	14,578	429	10		(429)	14,578	21
22	Building Improvements		1987	7,225		10			7,225	22
23	Painting and Decorating		1985	11,028		3			11,028	23
24	Sprinkler		1987	117,905	3,685	26		(3,685)	117,905	24
25	Building Improvements		1988	37,503	985	10		(985)	37,503	25
26	Building Improvements		1989	52,259	1,493	10		(1,493)	52,259	26
27	Building Improvements		1990	17,633		10			17,633	27
28	Building Improvements		1990	2,100		10			2,100	28
29	Building Improvements		1991	8,500		10			8,500	29
30	Building Improvements		1991	2,322		10			2,322	30
31	Building Improvements		1992	371,526		10			371,526	31
32	Building Improvements		1993	21,620		10			21,620	32
33	Building Improvements		1993	9,267		10			9,267	33
34	Building Improvements		1993	151,464		10			151,464	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.# 0022111

Report Period Beginning:

01/01/2017 Ending: 12/31/2017**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38	Building Improvements	1995	20,792		10			20,792	38
39	New Closets in Rooms 150 and 180	1995	2,600		10			2,600	39
40	New 200 amp and 50 amp lines to Activity Room	1996	4,900		10			4,900	40
41	Construct Office Room in basement	1996	1,650		10			1,650	41
42	Roofing work	1996	95,112		10			95,112	42
43	Overbed Tables	1997	3,537		10			3,537	43
44	Sprinklers	1997	8,367		10			8,367	44
45	Exiss Observation Systems	1997	975		10			975	45
46	Fence Post and Rail	1997	1,885		10			1,885	46
47	Exhaust Fan and Stove	1997	8,143		10			8,143	47
48	Brick Floor	1997	7,707		10			7,707	48
49	Wiring for Telephones	1997	1,832		10			1,832	49
50	Fire Alarm	1997	16,271		10			16,271	50
51	Piping	1997	821		10			821	51
52	Emergency Lighting Fixtures	1997	3,000		10			3,000	52
53	Wiring for Exhaust Fan	1997	1,610		10			1,610	53
54	Replacement Door	1997	1,445		10			1,445	54
55	Therapy Room	1997	6,116		10			6,116	55
56	Concrete	1997	895		10			895	56
57	Remodeling of Physical and Occupational Therapy Rooms	1997	268,920		10			268,920	57
58	Flooring	1997	585		10			585	58
59	Handrails: Corner and Bumper Guards	1997	11,954		10			11,954	59
60	Fire Alarm System Improvements	1997	3,450		10			3,450	60
61	Ceiling Tile	1997	3,985		10			3,985	61
62	New Walls - Therapy Room	1997	2,982		10			2,982	62
63	Signs	1997	1,713		10			1,713	63
64	Electric Service	1997	1,700		10			1,700	64
65	Chain Link Fence	1997	3,100		10			3,100	65
66	Dining Room Ceiling	1997	2,000		10			2,000	66
67	Balance Air Conditioner System	1997	24,290		10			24,290	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,477,585	\$ 109,906		\$	\$ (109,906)	\$ 5,215,540	70

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

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.# 0022111

Report Period Beginning:

01/01/2017 Ending: 12/31/2017**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,477,585	\$ 109,906			\$ (109,906)	\$ 5,215,540	1
2	Video Monitoring System	1997	1,932		10			1,932	2
3	Electric Service	1998	3,250		10			3,250	3
4	Fire Alarm System Improvements	1998	2,625		10			2,625	4
5	Floor Tiles	1998	3,598		10			3,598	5
6	Electrical Work: Install Outlets, amp Feedes	1999	16,737		10			16,737	6
7	Aquarium	1999	10,500		10			10,500	7
8	Hot Water Tanks	1999	5,132		10			5,132	8
9	Ceiling Tiles	1999	2,689		10			2,689	9
10	Fabrication of 211 Sleeves for Fire Dampers	1999	2,532		10			2,532	10
11	Two Gold Chandeliers	1999	4,193		10			4,193	11
12	Fire Dampers Installation	1999	5,083		10			5,083	12
13	Fire Dampers Installation	1999	1,641		10			1,641	13
14	Install New Gas Valves and Gaskets on Boiler	1999	4,173		10			4,173	14
15	Install New Motor in Water Heater	1999	2,397		10			2,397	15
16	Install Security Cameras	1999	3,109		10			3,109	16
17	Furnish, Wire, and Install Lights in the Main Dining Room	2000	2,640		10			2,640	17
18	Install 2 Fan Coils, Water Piping, Drain, and Insulation	2000	4,300		10			4,300	18
19	Install New Chiller	2000	1,925		10			1,925	19
20	Install Handrails, Wall Bumpers, and Rubber Cove Base	2000	14,570		10			14,570	20
21	Install Handrails, Wall Bumpers, and Rubber Cove Base	2000	5,904		10			5,904	21
22	Install Corner Guards	2000	1,616		10			1,616	22
23	Vinyl Tiles and Ruber Cove Base	2000	1,875		10			1,875	23
24	Electrical Work	2000	30,000		10			30,000	24
25	Install Metal Partition Walls with Drywall	2000	3,280		10			3,280	25
26	Generator Installation	2000	3,610		10			3,610	26
27	Relaminate Bedside Units and Closet Doors	2000	3,200		10			3,200	27
28	Install 6 Circuits for New Dialysis Room	2000	3,485		10			3,485	28
29	Electrical Project	2001	32,903		10			32,903	29
30	2 Dura Glide 3000 Single Door Packages	2001	11,408		10			11,408	30
31	Nurses Station with Solid Surface Counter Tops	2001	9,180		10			9,180	31
32	78 Custom Built-in Wardrobes with Sliding Doors	2001	13,650		10			13,650	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,690,722	\$ 109,906			\$ (109,906)	\$ 5,428,677	34

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

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd.# 0022111

Report Period Beginning:

01/01/2017 Ending: 12/31/2017**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,690,722	\$ 109,906			\$ (109,906)	\$ 5,428,677	1
2	Elevator Shaft Exterior Brick	2001	11,980		10			11,980	2
3	Remove Lobby Wall and Install Ceiling	2001	12,508		10			12,508	3
4	New Ceiling and Lighting Project	2001	14,758		10			14,758	4
5	82 Custom Built-in Wardrobes with Sliding Doors	2001	18,749		10			18,749	5
6	Carpeting	2001	3,589		10			3,589	6
7	Wallcovering Installation and Painting Project	2001	5,181		10			5,181	7
8	Concrete Repairs on Handicap and Delivery Ramp	2001	3,600		10			3,600	8
9	Tuckpointing	2001	2,500		10			2,500	9
10	Paneling	2001	5,756		10			5,756	10
11	Nurses Station with Doors, Counters, and Hanging Chart Units	2001	10,695		10			10,695	11
12	Installation of Wallcovering	2002	2,380		10			2,380	12
13	Cooling Tower	2002	6,950		10			6,950	13
14	Wallcovering Border	2002	4,034		10			4,034	14
15	Installation of Cooling Tower	2002	46,000		10			46,000	15
16	Installation of Hydraulic Pump Unit	2002	6,200		10			6,200	16
17	Econocare Project	2002	14,000		10			14,000	17
18	Insurance Claim Refund	2002	(7,118)		10			(7,118)	18
19	Painting Project	2002	4,750		10			4,750	19
20	Installation of Wood Blinds	2003	2,140		10			2,140	20
21	Air Conditioning Compressor	2003	7,617		10			7,617	21
22	Insurance Claim Refund - Compressor	2003	(6,367)		10			(6,367)	22
23	Furnish and Install One New Hydraulic Tank Unit	2003	8,400		10			8,400	23
24	Parking Lot Paving Project	2003	76,765		10			76,765	24
25	Center Roof Section Reroofing Project	2003	4,200		10			4,200	25
26	Remove and Install New Ceilings, Install Ceramic Tile	2003	16,559		10			16,559	26
27	Center Roof Section Reroofing Project	2002	2,100		10			2,100	27
28	Installation of Custom Built Wardrobes	2003	25,830		10			25,830	28
29	Installation of Cove Base, Vinyl Tiles and Wallcovering	2002	35,098		10			35,098	29
30	Relocate Water Meter and Install RPZ for Plumbing Project	2004	16,066		10			16,066	30
31	Furnish and Install Smoke Detectors by Doors	2004	8,490		10			8,490	31
32	Furnish and Install Glass for Windows	2004	1,980		10			1,980	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,056,112	\$ 109,906			\$ (109,906)	\$ 5,794,067	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,056,112	\$ 109,906			\$ (109,906)	\$ 5,794,067	1
2	Provide and Install Delay Lock and Keypads, Relocate Kill Switch	2004	1,762		10			1,762	2
3	Furnish and Install New Door Detector on Elevator Door	2004	2,115		10			2,115	3
4	Wiring for Cameras and Quad Installation	2004	1,574		10			1,574	4
5	Heat Exchanger	2004	1,598		10			1,598	5
6	Landscaping Project: Tree Planting	2004	4,650		10			4,650	6
7	Install New Parts and Replace Discharge Gauge on Chillers	2005	2,123		10			2,123	7
8	Installation on New Compressor	2005	11,900		10			11,900	8
9	Furnish and Install Iron Fencing	2005	5,400		10			5,400	9
10	Fireproofing Project	2005	6,220		10			6,220	10
11	Replace Car Sills in Elevators	2005	8,130		10			8,130	11
12	Furnish and Install New Controller and Selector on Elevator	2005	18,500		10			18,500	12
13	Remove and Replace Smoke Detector	2005	1,679		10			1,679	13
14	Built and Install Custom Built-in Wardrobes and Cabinets	2005	55,002		10			55,002	14
15	Insurance Reimbursement of Compressor Loss	2005	(11,144)		10			(11,144)	15
16									16
17									17
18	Install New Window Frame at Receptionist Counter	2005	1,450		10			1,450	18
19	Install New Ceramic Wall Tile, Toilets, Sinks, Plumbing	2006	82,802		10			82,802	19
20	Carrier Chiller Compressor	2006	14,850		10			14,850	20
21	Insurance Claim Refund for Damaged Compressor	2006	(11,900)		10			(11,900)	21
22	Furnish and Install Elevator Car, Station	2006	13,711		10			13,711	22
23	Remove Plumbing, Drywall and Shower Stalls	2006	3,833		10			3,833	23
24	New Elevator Lobby Car, Controller, Selector and Fixtures	2006	42,711		10			42,711	24
25	Metal Doors with Framing	2006	7,289		10			7,289	25
26	Furnish and Install 8 Vertical Rod Devices on Doors	2006	6,020		10			6,020	26
27	Furnish and Install New Elevator Pump Unit and Valve Assembly	2006	8,000		10			8,000	27
28	Sidewalk Concrete Project	2006	3,230		10			3,230	28
29	Remove and Install Elevator Flooring, Ceiling and Lighting	2006	5,369		10			5,369	29
30	Furnish and Install New Elevator Door Opener and Locks	2006	6,750		10			6,750	30
31	Telephone System	2006	17,040		10			17,040	31
32	Install Drain Tile System in Rehab Room	2007	5,300		10			5,300	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,372,076	\$ 109,906			\$ (109,906)	\$ 6,110,031	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 6,372,076	\$ 109,906		\$	\$ (109,906)	\$ 6,110,031	1
2	Power Rodding Project	2007	5,800	290	10	290		5,800	2
3	Delime Heater System	2007	2,861	143	10	143		2,861	3
4	Carrier Chiller Leak	2007	4,238	212	10	212		4,238	4
5	Installation of Water Heater	2007	6,180	309	10	309		6,180	5
6	Rewire Smoke Detector System	2007	2,570	129	10	129		2,570	6
7	Installation of Chemical Feed System	2007	2,897	145	10	145		2,897	7
8	Boiler Refractory Project	2007	3,930	197	10	197		3,930	8
9	Roofing Project	2008	8,000	800	10	800		7,600	9
10	Roofing Project	2008	7,650	765	10	765		7,268	10
11	Furnish and Install Smoke Detectors in Dining Area	2008	6,515	652	10	652		6,194	11
12	Installation of Split Air Cooling System for Elevator Mechanical R	2008	4,700	470	10	470		4,465	12
13	Satellite Cable Headend Installation	2008	9,500	2,200	10	800	(1,400)	9,500	13
14									14
15	Furnish and Install New Panic Bars and Remove Hardware on Do	2008	4,575	458	10	458		4,351	15
16	Install Electrical Receptacles for New Televisions	2008	11,500	1,150	10	1,150		10,925	16
17	Add Smoke Detectors in Dining Area for First and Second Floors	2008	2,649	265	10	265		2,517	17
18	Wallcovering	2009	13,113	1,311	10	1,311		11,144	18
19	Lever Handle Passage Locks Brushed Chrome	2009	3,997	400	10	400		3,400	19
20	Install Entire Condensing Unit	2009	4,966	497	10	497		4,224	20
21	Resurface Roof	2009	49,850	4,985	10	4,985		42,373	21
22	Remodel-Sign Intallation, Remove Existing Border, Wallcovering	2009	326,303	32,630	10	32,630		277,355	22
23	New Drywall, Painting doorframes, Install Handrails,								23
24	Bumper Guards, Custom Nurses Station, Floor Tile, Co-Base								24
25	and New Doors								25
26	Furnish and Install New Domestic Hot Water Heaters	2009	21,200	2,120	10	2,120		18,020	26
27	Furnish and Install New Toilets	2009	12,316	1,232	10	1,232		10,472	27
28	Furnish and Install New Toilets	2009	(1,108)	(111)	10	(111)		(943)	28
29	Install Drywall on ceilings in closets	2009	6,800	680	10	680		5,780	29
30	Install Fire Sprinklers in Closets	2009	3,900	390	10	390		3,315	30
31	Replace Copper Lines and Relief Valve on Storage Tank	2009	5,000	500	10	500		4,250	31
32	Power Supply Installation for Telephone System	2009	2,581	258	10	258		2,193	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,904,559	\$ 162,983		\$ 51,677	\$ (111,306)	\$ 6,572,910	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 6,904,559	\$ 162,983		\$ 51,677	\$ (111,306)	\$ 6,572,910	1
2	New Fire Alarm System	2010	75,855	6,494	10	7,586	1,092	56,895	2
3	Category 6 Cable (550 mhz)	2010	4,301	376	10	430	54	3,225	3
4	Remove and Install New Soffit, Install Lights, Repair Walls	2009	21,697	2,170	10	2,170		18,445	4
5	New Gas-Fired Commercial Copper Boiler	2010	5,391	471	10	539	68	4,043	5
6	Concrete Project: Sidewalk, Steps, and Ramps	2011	18,400	1,840	10	1,840		11,960	6
7	Installation of New Window Screens	2011	2,675	240	10	268	28	1,742	7
8	Exterior Wall Tuckpointing, Mortar Grinding, and Brick Replace	2011	13,900	1,266	10	1,390	124	9,035	8
9	Exterior Fireproofing Project	2011	22,985	2,100	10	2,299	199	14,943	9
10	Remove Wallpaper, Replace Drywall and Wallpaper in the	2011	9,000	825	10	900	75	5,850	10
11	Cafeteria, Lobby, and Elevator Area								11
12	Installation of Carpet Tile, Bumper/Corner Guards, Wallpaper	2011	14,220	1,304	10	1,422	118	9,243	12
13	in the Lobby and Corridor								13
14	Purchase and Install Compressor for Walk-in Cooler	2011	2,676	241	10	268	27	1,742	14
15	Installation of Fire Dampers in Ducting	2011	69,000	6,367	10	6,900	533	44,850	15
16	Furnish and Install Handrails, Bumber, and Corner Guards in	2012	8,869	824	10	887	63	4,878	16
17	the Basement Corridor								17
18	Furnish New Venture and Stack Section, Blower Motor	2012	9,024	846	10	902	56	4,961	18
19	Installation of Fire Sprinkler Heads in Elevator Shafts	2012	9,825	919	10	983	64	5,406	19
20	Furnish and Install Power Supply Boards on the Fire Alarm Panel	2012	2,517	238	10	252	14	1,386	20
21	Credit on Benny's Decorator Invoice# 2450	2012	(3,000)	(279)	10	(300)	(21)	(1,950)	21
22	Installation of Water Valves on New Circulation Pump	2012	3,878	367	10	388	21	2,134	22
23	Furnish and Install New Bell & Gosset Circulation Pump and Val	2012	7,060	669	10	706	37	3,883	23
24	Upgrade the Existing Kitchen Water Heater and Tanks	2012	22,442	2,125	10	2,244	119	12,342	24
25	Backflow Preventer Replacement Project	2012	6,400	612	10	640	28	3,520	25
26	Replace Elevator Power Unit Motor and Hydraulic Supply Line	2013	5,900	575	10	590	15	2,655	26
27	Installation of Carpet, Cove Base and Wallcovering in Reception	2013	5,729	573	10	573		2,578	27
28	Removal and Installation of Wallpaper in Reception/Admissions	2013	3,250	325	10	325		1,463	28
29	Insurance Claim Refund on Air-Conditioner Due to Power Surge	2013	(7,445)	(730)	10	(745)	(15)	(3,352)	29
30	Furnish and Install Two Tramco Lower Pump Sections, Piping	2013	6,995	692	10	700	8	3,150	30
31	Furnish Kitchen Cooler Floor Plates	2013	2,983	292	10	298	6	1,341	31
32	Furnish 40 Ton Copeland Compressor	2013	9,850	966	10	985	19	4,433	32
33	Installation of New 40 Ton Copeland Compressor	2013	8,445	828	10	845	17	3,802	33
34	TOTAL (lines 1 thru 33)		\$ 7,267,381	\$ 196,519		\$ 87,962	\$ (108,557)	\$ 6,807,513	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 7,267,381	\$ 196,519		\$ 87,962	\$ (108,557)	\$ 6,807,513	1
2	Furnish Delayed Egress Panic Door System and Power Supply, Rewire	2014	3,835	384	10	384		1,344	2
3	Sealcoat and Stripe Parking Lot, Sewer Patching	2014	7,212	721	10	721		2,524	3
4	Telephone Wiring Project	2014	2,955	296	10	296		1,036	4
5	Furnish and Install Carpet and Cove Base in Main Office and	2014	2,550	255	10	255		892	5
6	Admissions Office								6
7	Remove and Install New Cylinder on Elevator	2014	27,400	2,740	10	2,740		9,590	7
8	Replacle Air Handler Shaft and Bearings	2014	7,820	782	10	782		2,737	8
9	Install New Aluminum Siding and New Trim in Therapy Room	2014	2,600	260	10	260		910	9
10	Weld 450 Linear Feet to Existing Rails in Four Stairways	2015	2,800	280	10	280		700	10
11	Install 3 Door Restrictors and Code Data Plates on Elevators	2014	5,715	572	10	572		2,001	11
12	Install Copeland Compressor Replacement	2015	13,102	1,310	10	1,310		3,275	12
13	Rewire and Replace Heaters, Install Junction Box on Generator	2016	2,631	263	10	263		395	13
14	Replace Concrete Ramp by Main Entrance	2016	4,000	400	10	400		600	14
15	Seacoating Project in Parking Lot	2016	4,905	490	10	490		735	15
16	Exterior Roofing Project, Create Pitch, Seal Rubber Roof with Tar	2016	6,900	690	10	690		1,035	16
17	Exterior Tuckpointing, Face Brick and Common Brick around the Faci	2016	4,500	450	10	450		675	17
18	Install 48 Electrical Outlets on First Floor and Run Conduit to New V	2016	5,796	580	10	580		870	18
19	Vinyl Floor, Cove Base, Wallpaper, Window Treatments, Lights in Lob	2017	56,928	2,846	10	2,846		2,846	19
20	Porcelain Floor Tile, Cove Base, Back Wall Base Cabinets, Chandolie	2017	41,949	2,097	10	2,097		2,097	20
21	in the Lobby								21
22	Reface 42 Doors with a New Laminate throughout the Building.	2017	7,140	357	10	357		357	22
23	Front Entrance Canopy Project.	2017	20,800	1,040	10	1,040		1,040	23
24	Tree Removal Around the Property.	2017	5,900	295	10	295		295	24
25	One Customized Door Entrance, Rough Opening and Install New	2017	6,200	310	10	310		310	25
26	Door.								26
27	Replace AI Compressor and Replace Unloader on B1 Compressor	2017	9,800	490	10	490		490	27
28	in Basement.								28
29	Remove Drywall, Furnish and Install Drywall Paint, Vinyl Base in	2017	4,400	220	10	220		220	29
30	18 Bathrooms on the First Floor.								30
31	Reflash 3 Roof Drain Pipes.	2017	4,800	240	10	240		240	31
32	Install 2 3" Roof Drains on Existing Roof.	2017	6,370	319	10	319		319	32
33	Replace Sections of the North and South Driveway with New Concrete	2017	17,800	890	10	890		890	33
34	TOTAL (lines 1 thru 33)		\$ 7,554,189	\$ 216,096		\$ 107,539	\$ (108,557)	\$ 6,845,936	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 7,554,189	\$ 216,096		\$ 107,539	\$ (108,557)	\$ 6,845,936	1
2	Install New Canopy at Front Entrance, Install New Roof	2017	11,800	590	10	590		590	2
3	Flashing.								3
4	Replace 200 amp Electrical Panel Cover with Correct Cover	2017	3,250	163	10	163		163	4
5	in Basement.								5
6	Pour Concrete Wall for Front Entrance Canopy, Apply Stucco.	2017	3,500	175	10	175		175	6
7	Reface 23 Doors with a New Laminate throughout the Building.	2017	3,910	196	10	196		196	7
8	Install Ceramic Floor Tile, Baseboard, Doors, Paint, Build Out	2017	21,500	1,075	10	1,075		1,075	8
9	Walls in Lobby.								9
10	Install Voltage Regulator and Capacitor for Generator.	2017	3,847	192	10	192		192	10
11	Install New Control Board for Generator.	2017	3,296	165	10	165		165	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	See Attached Schedule L:								25
26	Leasehold Improvements Allocated from Management Co:	1998	14,431						26
27	Leasehold Improvements Allocated from Management Co:	1999	6,026						27
28	Leasehold Improvements Allocated from Management Co:	2000	722						28
29	Leasehold Improvements Allocated from Management Co:	2008	2,172						29
30	Leasehold Improvements Allocated from Management Co:	2016	21,529					34,197	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,650,172	\$ 218,652		\$ 110,095	\$ (108,557)	\$ 6,882,689	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 769,867	\$ 193,865	\$ 193,865	\$	5,10 Years	\$ 265,985	71
72	Current Year Purchases	98,024	5,842	5,842		5,10 Years	5,842	72
73	Fully Depreciated Assets	292,960	673	673		5,10 Years	292,960	73
74	Allocated From Therapy Masters, Mgt. Co:	118,260					101,985	74
75	TOTALS	\$ 1,279,111	\$ 200,380	\$ 200,380	\$		\$ 666,772	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	2003 Buick Rendezvous	2004	\$ 24,356	\$	\$	\$	5 Years	\$ 24,356	76
77										77
78	Allocated From Management Company:									78
79										79
80	TOTALS			\$ 24,356	\$	\$	\$		\$ 24,356	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)	\$ 9,310,506	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 419,032	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 310,475	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (108,557)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,573,817	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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: \$ 158,471 Description: See Attached Schedule M

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2011 Acura MDX	\$ 795.00	\$ 7,155	17
18	Patient Care	2014 Infiniti Q50	563.00	7,288	18
19					19
20	Allocated from Management Company:			9,553	20
21	TOTAL		\$ #####	\$ 23,996	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 3	hrs	\$	3,218	\$ 222,387	\$	3,218	\$ 222,387	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		1,163	80,279		1,163	80,279	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a, Col 2&3	hrs		3,339	258,324	332	3,339	258,656	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				275,480		275,480	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Respiratory Therapy Other (specify): <u>Radiology, Dialysis, La</u>	Ln 10a, Col 1&3 Ln 39, Col 3	9,149 hours	240,846		166 6,150		9,149	240,846 6,150	13
14	TOTAL			\$ 240,846	7,720	\$ 567,306	\$ 275,812	16,869	\$ 1,083,798	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 Oaks Nursing and Rehabilitation Centre, Ltd.

0022111

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(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	\$ (56,134)	\$ (55,314)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>292,171</u>)	581,764	581,764	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	248,829	291,735	6
7	Other Prepaid Expenses	56,141	56,141	7
8	Accounts Receivable (owners or related parties)	48,621	1,753,603	8
9	Other(specify): <u>Insurance Receivables</u>	836,000	836,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,715,221	\$ 3,463,929	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		356,867	13
14	Buildings, at Historical Cost		3,849,438	14
15	Leasehold Improvements, at Historical Cost	2,604,873	3,800,734	15
16	Equipment, at Historical Cost	1,176,651	1,303,467	16
17	Accumulated Depreciation (book methods)	(3,100,972)	(7,573,817)	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>Escrows</u>		985,702	22
23	Other(specify): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 680,552	\$ 2,722,391	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,395,773	\$ 6,186,320	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 2,919,404	\$ 2,959,917	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		927,083	29
30	Accrued Salaries Payable	427,144	427,144	30
31	Accrued Taxes Payable (excluding real estate taxes)	104,419	104,419	31
32	Accrued Real Estate Taxes(Sch.IX-B)		530,000	32
33	Accrued Interest Payable		73,960	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule E:</u>	3,403,016	3,403,016	36
37	<u>Due to Related Parties:</u>	1,571,705	1,571,705	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,425,688	\$ 9,997,244	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		33,208,342	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due To Shareholders:</u>	3,061,239	3,061,239	43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,061,239	\$ 36,269,581	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 11,486,927	\$ 46,266,825	46
47	TOTAL EQUITY(page 18, line 24)	\$ (9,091,154)	\$ (40,080,505)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,395,773	\$ 6,186,320	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,954,736)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,954,736)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,136,418)	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)	\$ (3,136,418)	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)	\$ (9,091,154)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd. # 0022111 Report Period Beginning: 01/01/2017Ending: 12/31/2017**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	\$ 13,025,528	1
2	Discounts and Allowances for all Levels	(1,120,495)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,905,033	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,043,503	6
7	Oxygen	85,661	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,129,164	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	172,783	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	130,101	19
20	Radiology and X-Ray	915	20
21	Other Medical Services	487,411	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 791,210	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	13,817	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,817	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)	\$ 13,839,224	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,106,389	31
32	Health Care	6,353,232	32
33	General Administration	3,956,134	33
B. Capital Expense			
34	Ownership	3,253,800	34
C. Ancillary Expense			
35	Special Cost Centers	676,908	35
36	Provider Participation Fee	629,179	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,975,642	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,136,418)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,136,418)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 10,757,716	44
45	Private Pay - Net Inpatient Revenue	248,990	45
46	Medicare - Net Inpatient Revenue	676,315	46
47	Other-(specify) Insurance - Net Patient Revenue	222,012	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,905,033	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 Oaks Nursing and Rehabilitation Centre, Ltd.

0022111

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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	2,865	2,865	\$ 160,442	\$ 56.00	1
2	Assistant Director of Nursing	3,420	3,420	111,294	32.54	2
3	Registered Nurses	80,140	86,899	2,567,124	29.54	3
4	Licensed Practical Nurses	980	988	25,221	25.53	4
5	CNAs & Orderlies	112,799	125,642	1,761,531	14.02	5
6	CNA Trainees					6
7	Licensed Therapist	8,370	9,149	240,846	26.32	7
8	Rehab/Therapy Aides					8
9	Activity Director	2,025	2,025	32,697	16.15	9
10	Activity Assistants	7,648	7,648	94,570	12.37	10
11	Social Service Workers	7,832	8,437	187,332	22.20	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,231	2,231	64,413	28.87	14
15	Cook Helpers/Assistants	29,152	31,871	374,173	11.74	15
16	Dishwashers					16
17	Maintenance Workers	9,284	10,116	178,381	17.63	17
18	Housekeepers	26,600	29,520	345,223	11.69	18
19	Laundry	9,505	10,573	112,902	10.68	19
20	Administrator	2,577	2,577	164,751	63.93	20
21	Assistant Administrator	2,320	2,320	64,368	27.74	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,853	10,266	163,012	15.88	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	14,217	15,627	280,269	17.93	33
34	TOTAL (lines 1 - 33)	330,818	362,174	\$ 6,928,549 *	\$ 19.13	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	\$ 19,630	Ln 1, Col 3	35
36	Medical Director	Monthly	55,762	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	17,955	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,448	Ln 11, Col 3	44
45	Social Service Consultant	13	798	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	61	\$ 96,593		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				52
53	TOTAL (lines 50 - 52)		\$		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	
Simcha Dachs	Administrator	0.00%	\$ 164,751	Workers' Compensation Insurance	\$ 86,476	IDPH License Fee	\$ 3,980	
Stephanie Ritchie	Asst. Administrator	0.00%	64,368	Unemployment Compensation Insurance	19,675	Advertising: Employee Recruitment	4,352	
				FICA Taxes	491,537	Health Care Worker Background Check (Indicate # of checks performed <u>13</u>)	455	
				Employee Health Insurance	164,628	Patient Background Checks	1,060	
				Employee Meals	31,425			
				Illinois Municipal Retirement Fund (IMRF)*				
				Other Employee Benefits:	3,835	See Attached Schedule K:	39,873	
				Union Health and Welfare:	211,159			
				Union Pension:	45,901	Allocated from Therapy Masters:	3,413	
				401K Match:	8,990	Allocated from Management Company:	114	
						Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 229,119	TOTAL (agree to Schedule V, line 22, col.8)		\$ 53,247		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Administrative Service Fees (Eliminated in Column 7)			\$ 1,578,986				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,578,986				Seminar Expense	
C. Professional Services				TOTAL			Entertainment Expense ()	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
			\$				TOTAL	
See Attached Schedule C:			241,350				\$	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 241,350					

* 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 \$27,700
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 43,162 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. \$ 629,179
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. \$ 31,425 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

Glen Oaks Nursing and Rehabilitation Centre, Ltd.

12/31/2017

Provider I.D. # 0022111

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 Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

Glen Oaks Nursing & Rehabilitation Center, Inc.
 Provider # 0022111
 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
	Brentwood North Healthcare & Rehabilitation	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	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0	0
Jonathan Glenner	4,062	7,331	7,086	2,635	4,497	6,370	3,782	5,460	41,223
Daniel Glenner	15,352	27,703	26,777	9,960	16,994	24,073	14,292	20,633	155,784
Elliot Glenner	6,295	11,360	10,980	4,084	6,968	9,871	5,860	8,461	63,879
Total compensation received from other Nursing Homes	25,709	46,394	44,843	16,679	28,459	40,314	23,934	34,554	260,886

SCHEDULE C

XIX. SUPPORT SCHEDULES

Page 21

C. Professional Services

Vendor/Payee	Type	Amount
Health Data Systems, Inc.	Computers	4,542
Point ClickCare	Computers	78,330
Net Health	Computers	9,107
Kronos	Computers	29,290
Comcast Business	Computers	8,320
Microsoft Corporation	Computers	4,929
Much Shelist	Legal	2,657
Marilyn P. Dunn	Legal	120
Meyers & Flowers, LLC	Legal	3,644
Platinum Business Solutions	A/R Collections	3,009
Law Offices Aaron Jacoby	Legal	168
Huron Consulting Service	Management Consulting	40,675
Law Offices Damon Doucet	Legal	550
Admiral Environmental Services Inc.	Environmental Services	430
2401 Incorporated	Architectural Services	19,300
Huston, May & Faye, LLC	Legal	2,818
Vanek, Larson & Kolb LLC	Legal	3,214
Thompson Coburn LLP	Legal	1,465
RSM McGladrey	Accounting	53,909
Berton I Goldstein CPA	Accounting	750
Personnel Planners, Inc.	Unemployment Consulting	1,053
		<u>268,279</u>

Allocated from Glen Oaks Real Estate & Development, LLC.:		
Skidelsky & Associates - Legal - Real Estate Tax Reductions Fees		107,926
Stout Risius Ross - Real Estate Appraisal Fees		5,500
Total allocated from Glen Oaks Real Estate & Development, LLC.:		<u>113,426</u>

Reclass Skidelsky & Associates - Legal - Real Estate Tax Reduction Fees to Line 33		-107,926
Reclass Stout Risius Ross - Real Estate Appraisal Fees to Line 33		-5,500

Allocated from Management Co:		
Point ClickCare - Computer Service		-78
Kronos - Computer Services		2,517
Health Data Systems, Inc. - Computer Services		286
Microsoft Computers - Computer Services		689
Ability Network - Computer Services		244
Comcast Business - Computer Services		363
Creative Tech Solutions - Computer Services		241
MB Financial Bank - Legal		5,139
Marcum - Accounting Services		3,078
McGladrey - Accounting Services		28,059
Polsinelli - Legal		35
Govig - Legal		8,662
Perfect Staffing - Recruiter		0
Marilyn Dunn - Legal		34
S4 Group - Automation Systems		-699
SAS Architects - Architectural Consulting		-105
Company Nurse - W/C Consulting		11
Much Shelist - Legal		3,865
Total allocated from Management Co.		<u>52,341</u>

Allocated from Therapy Masters, Inc.:		
Virtu Senses - Computer Services		862
Kronos - Computer Services		2,139
Casamba - Computer Services		3,421
Health Data Systems - Computer Services		68
Much Shelist - Legal		292
Marilyn Dunn - Legal		7
Career Tree Network - Therapy Recruitment		2,888
Theracore - Business Consulting		14,049
Personnel Planners - Financial consulting		34
RSM - Accounting Services		124
Total allocated from Therapy Masters, Inc.		<u>23,884</u>

Non-allowable Professional Fees:		
RSM US LLP - Accounting Fees		-51,862
Meyers & Flowers - Legal - A/R Collections		-3,644
Huron Consulting - Management Consulting		-40,675
Vanek, Larson & Kolb LLC - Legal - A/R Collections		-3,214
Platinum Business Solutions - A/R Collections		-3,009
Berton Goldstein - Legal - Tax Consultation		-750
Total Non-allowable Professional Fees		<u>-103,154</u>

Total adjustments page 21, Sch C.		<u>-26,929</u>
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Total Schedule V, line 19, column 8		<u>241,350</u>
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SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
 Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	47,472
FUTA	395
SUTA	1,426
Insurance - Hospital	80,225
Employee Benefits	
Other Employee Benefits	
Workers Compensation Insurance	2,208
Total allocated from Management Co.	<u>131,726</u>
Allocate Employee Benefits to Line #'s 7, 27	-131,726
Allocated from Therapy Masters, Inc.	
FICA taxes	27,888
FUTA	336
SUTA	947
401K Match	365
Insurance - Hospital	10,527
Uniform Allowance	0
Workers Compensation Insurance	11,175
Total allocated from Therapy Masters, Inc.	<u>51,238</u>
Allocate Employee Benefits to Line #'s 15, 27	-51,238
Total	<u>0</u>

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Expenses	42,832
Accrued Insurance Deductible	75,000
Due to Connecticut Mutual	-273
Accrued Management Fees	1,937,062
Insurance Payable	15,108
Accrued Wage Assignment	1,378
BlueCross BlueShield Advance	336,811
Accrued Union Dues	40,603
Accrued 401K Loan	4,136
Professional Liability Claims	836,000
Accrued Provider Participation Fee - Tax	114,359
Total, Page 17, Line36, Column 1	<u><u>3,403,016</u></u>

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/2017

SCHEDULE F

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

Description	Amount	Reference
Patient Clothing	-811	43
Non-allowable office expense	-546	43
Non-allowable professional fees	-103,154	19
Non-allowable Illinois Council on Long Term Care PAC Fees	-13,643	20
Adjust pharmacy expense to cost	-27,299	39
Total	<u>-145,453</u>	

Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2017

SCHEDULE G

	Accrued 1/01/17	Payments	Expense	Accrued 12/31/17
Balance @ 1/01/2017 - G/L # 251:	(620,000.00)		(620,000.00)	
2017 Real Estate Taxes Paid		505,072.30	505,072.30	
8/23/17 C/R for the refund of 2013 r.e. taxes		(42,961.61)	(42,961.61)	
11/09/17 C/R for the refund of 2014 r.e. taxes		(29,701.06)	(29,701.06)	
Estimated 2017 real estate taxes:				
2016 taxes	505,072.30			
Estimated increase	5.00%			
Estimated 2017 taxes	530,325.92			
USE	530,000.00		530,000.00	(530,000.00)
Totals	<u>(620,000.00)</u>	<u>432,409.63</u>	<u>342,409.63</u>	<u>(530,000.00)</u>

Real estate tax history:

	Year	Amount	Increase \$	%
	1992	268,135.26		
	1993	276,387.40	8,252.14	3.08%
	1994	293,076.34	16,688.94	6.04%
	1995	299,722.22	6,645.88	2.27%
	1996	301,089.35	1,367.13	0.46%
	1997	303,074.24	1,984.89	0.66%
	1998	305,668.32	2,594.08	0.86%
	1999	312,803.95	7,135.63	2.33%
	2000	303,160.15	(9,643.80)	-3.08%
	2001	326,141.52	22,981.37	7.58%
	2002	314,693.25	(11,448.27)	-3.51%
	2003	322,112.64	7,419.39	2.36%
	2004	320,753.21	(1,359.43)	-0.42%
	2005	327,659.74	6,906.53	2.15%
	2006	337,697.40	10,037.66	3.06%
	2007	379,623.78	41,926.38	12.42%
	2008	383,926.13	4,302.35	1.13%
	2009	445,204.37	61,278.24	15.96%
	2010	510,062.80	64,858.43	14.57%
	2011	528,287.89	18,225.09	3.57%
	2012	556,970.29	28,682.40	5.43%
	2013	578,172.73	21,202.44	3.81%
	2014	563,716.79	(14,455.94)	-2.50%
	2015	590,121.72	26,404.93	4.68%
	2016	505,072.30	(85,049.42)	-14.41%

Provider Name: Glen Oaks Nursing and Rehabilitation Center
Provider I.D. #: 0022111
Year Ended: December 31, 2017

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Sim Dachs, Dennis Ong, Lynette Cuyos	1/27/2017	Skokie	Illinois Council on Long Term Care	375
Billy Rakestraw	1/18/2017	Northbrook	Affiliated Home Dialysis	4,000
Sim Dachs	3/23/2017	Skokie	Illinois Council on Long Term Care Involuntay Discharges: Does your facility know the rules?	150
Anna Nelson-Clark	5/24/2017	Northbrook	Affiliated Home Dialysis	1,300
Anna Nelson-Clark	5/12/2017	Northbrook	Affiliated Home Dialysis	126
Anna Nelson-Clark	6/4/2017	Northbrook	Affiliated Home Dialysis	360
Joben Arceno, Stephanie Ritchie	6/28/2017	Skokie	Illinois Council on Long Term Care Involuntay Discharges: Does your facility know the rules?	330
Sim Dachs	9/17/2017	Skokie	Illinois Council on Long Term Care Emergency Preparedness: Is your facility ready for regulations?	125
Sim Dachs, Dennis Ong, Lynette Cuyos	9/14/2017	Skokie	Illinois Council on Long Term Care	375
Sim Dachs	9/27/2017	Skokie	Illinois Council on Long Term Care Facility Assessment part 2	125
Tal Babushkin	9/5/2017	Northbrook	Cynthia Chow & Associates	130
			Allocated From Management Company	1,484
			Allocated From Therapy Masters	690
			Total	9,570

Glen Oaks Nursing and Rehabilitation Centre, LTD.
 Provider #0022111
 12/31/2017

SCHEDULE I

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

	Gasoline	Registration/ Stickers	Repairs	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	1,711	121	1,955	93	3,880
Non-allowable - Marketing					0
Allocated from Therapy Masters, Inc.					852
Allocated from Management Company					10,692
TOTAL	<u>1,711</u>	<u>121</u>	<u>1,955</u>	<u>93</u>	<u>15,424</u>

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21

F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	41,343
Employee Expense	157
Department of Financial & Professional Regulation license fee	102
Village of Northbrook Elevator Inspections, Fees	925
Cook County Department of Environmental Control Equipment Inspection	454
Secretary of State Annual Report	150
Joint Commission Fees	9,895
State Fire Marshall Inspection Fee	490
Non-Allowable Illinois Council on Long Term Care Dues	-13,643
Total	<u>39,873</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 0.223683969	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							
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900	6,647	5,900	6,647												
	87,339		87,339	87,339	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		BRENTWOOD	TOTAL			
					93,767	95,262	106,511	40,267	78,093	74,334		48,247	488,234			
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765		15,564	503,336			
2007 NO ADDITIONS				146,596	28,154	31,981	12,090	23,448	22,319		4,998	161,632				
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	37,809	81,480	82,504	49,247	540,919				
					18.66%	18.34%	21.05%	7.47%	16.19%	15.25%	9.10%	100.00%				
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036	30,163	29,637	34,028	12,077	26,165	24,653	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	93,627	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	93,627	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	93,627	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	93,627	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	93,627	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	93,627	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	86,298	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	86,298	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	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	86,298	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	593
Copy machine	7,218
Ice-maker	2,015
Telephone system	20,645
Generator	6,050
Truck rental	152
Event/Supplies Rental	167
Medical Equipment	117,518
Allocated from Management Company:	4,113
Total allocated to Page 14, Line 16	<u><u>158,471</u></u>