

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	30,516	617	8,199	39,332	8
9	SNF/PED					9
10	ICF	45,775	925	0	46,700	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	76,291	1,542	8,199	86,032	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.55%

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 06/01/1984

J. Was the facility purchased or leased after January 1, 1978?
YES Date 02/14/1994 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 312 and days of care provided 6,109

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 Glencrest Hlthc & Rehab Ctre # 0028753 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	691,206	111,613	41,626	844,445		844,445		844,445		1
2	Food Purchase		973,982		973,982	(34,413)	939,569		939,569		2
3	Housekeeping	412,418	61,986		474,404		474,404		474,404		3
4	Laundry	159,052	45,104		204,156		204,156		204,156		4
5	Heat and Other Utilities			272,486	272,486		272,486	6,850	279,336		5
6	Maintenance	186,987	89,699	222,940	499,626		499,626	6,279	505,905		6
7	Other (specify):* Allocated Employee Benefits							562	562		7
8	TOTAL General Services	1,449,663	1,282,384	537,052	3,269,099	(34,413)	3,234,686	13,691	3,248,377		8
	B. Health Care and Programs										
9	Medical Director			269,749	269,749		269,749		269,749		9
10	Nursing and Medical Records	6,247,165	941,284	339,390	7,527,839		7,527,839		7,527,839		10
10a	Therapy	1,001,698	15,857	1,412,732	2,430,287		2,430,287	(208,053)	2,222,234		10a
11	Activities	164,337	5,605	2,448	172,390		172,390		172,390		11
12	Social Services	182,663		5,185	187,848		187,848		187,848		12
13	CNA Training										13
14	Program Transportation			28,222	28,222		28,222		28,222		14
15	Other (specify):* Allocated Employee Benefits							151,431	151,431		15
16	TOTAL Health Care and Programs	7,595,863	962,746	2,057,726	10,616,335		10,616,335	(56,622)	10,559,713		16
	C. General Administration										
17	Administrative	117,659		1,761,687	1,879,346		1,879,346	(1,761,687)	117,659		17
18	Directors Fees										18
19	Professional Services			360,371	360,371	(250)	360,121	(9,521)	350,600		19
20	Dues, Fees, Subscriptions & Promotions			105,429	105,429	6,375	111,804	(5,689)	106,115		20
21	Clerical & General Office Expenses	617,888	106,682	60,309	784,879	(6,375)	778,504	666,598	1,445,102		21
22	Employee Benefits & Payroll Taxes			1,578,278	1,578,278	34,413	1,612,691	(24,472)	1,588,219		22
23	Inservice Training & Education			521	521		521	3,329	3,850		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			16,574	16,574		16,574	5,882	22,456		25
26	Insurance-Prop.Liab.Malpractice			1,878,826	1,878,826		1,878,826	7,784	1,886,610		26
27	Other (specify):* Allocated Employee Benefits							147,937	147,937		27
28	TOTAL General Administration	735,547	106,682	5,761,995	6,604,224	34,163	6,638,387	(969,839)	5,668,548		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,781,073	2,351,812	8,356,773	20,489,658	(250)	20,489,408	(1,012,770)	19,476,638		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			302,149	302,149		302,149	301,178	603,327			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							435,160	435,160			32
33	Real Estate Taxes					250	250	554,364	554,614			33
34	Rent-Facility & Grounds			1,781,281	1,781,281		1,781,281	(1,781,281)				34
35	Rent-Equipment & Vehicles			353,128	353,128		353,128	14,965	368,093			35
36	Other (specify):* Mortgage Insurance							83,906	83,906			36
37	TOTAL Ownership			2,436,558	2,436,558	250	2,436,808	(391,708)	2,045,100			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		652,417	266,356	918,773		918,773	(57,329)	861,444			39
40	Barber and Beauty Shops			591	591		591		591			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			655,904	655,904		655,904		655,904			42
43	Other (specify):* Non-Allowable			705,634	705,634		705,634	(705,634)				43
44	TOTAL Special Cost Centers		652,417	1,628,485	2,280,902		2,280,902	(762,963)	1,517,939			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,781,073	3,004,229	12,421,816	25,207,118		25,207,118	(2,167,441)	23,039,677			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	(17,400)	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	(1,896)	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	(1,045)	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	(10,518)	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	(634,819)	43		24
25	Fund Raising, Advertising and Promotional	(51,475)	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:	(390,371)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,107,524)		\$	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)	(1,059,917)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,059,917)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,167,441)		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	

Glencrest Hlthc & Rehab Ctrc

ID# 0028753

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-Allowable Professional Fees	\$ (126,123)	19	1
2	Patient Clothing	(2,762)	43	2
3	Non-Allowable Auto Expense - Marketing	(7,932)	25	3
4	Non-Allowable Illinois Council on Long Term Care Fees	(14,250)	20	4
5	Patient Storage	(5,015)	43	5
6	Non-Allowable Office Expense	(825)	43	6
7	Non-Allowable Marketing Employees Benefits	(24,472)	22	7
8	Non-Allowable Marketing Salaries	(151,663)	21	8
9	Adjust Pharmacy Expense to Cost	(57,329)	39	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	(390,371)		49

STATE OF ILLINOIS

Summary A

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

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	6,850	0	0	0	0	0	0	0	0	6,850	5
6	Maintenance	0	0	6,246	0	33	0	0	0	0	0	0	6,279	6
7	Other (specify):*	0	0	562	0	0	0	0	0	0	0	0	562	7
8	TOTAL General Services	0	0	13,658	0	33	0	0	0	0	0	0	13,691	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	(208,053)	0	0	0	0	0	0	(208,053)	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	151,431	0	0	0	0	0	0	151,431	15
16	TOTAL Health Care and Programs	0	0	0	0	(56,622)	0	0	0	0	0	0	(56,622)	16
	C. General Administration													
17	Administrative	0	0	(1,761,687)	0	0	0	0	0	0	0	0	(1,761,687)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(126,123)	0	57,318	250	59,034	0	0	0	0	0	0	(9,521)	19
20	Fees, Subscriptions & Promotions	(14,250)	0	125	0	8,436	0	0	0	0	0	0	(5,689)	20
21	Clerical & General Office Expenses	(169,063)	0	796,869	0	38,792	0	0	0	0	0	0	666,598	21
22	Employee Benefits & Payroll Taxes	(24,472)	0	0	0	0	0	0	0	0	0	0	(24,472)	22
23	Inservice Training & Education	0	0	1,625	0	1,704	0	0	0	0	0	0	3,329	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(7,932)	0	11,709	0	2,105	0	0	0	0	0	0	5,882	25
26	Insurance-Prop.Liab.Malpractice	0	0	5,578	0	2,206	0	0	0	0	0	0	7,784	26
27	Other (specify):*	0	0	143,687	0	4,250	0	0	0	0	0	0	147,937	27
28	TOTAL General Administration	(341,840)	0	(744,776)	250	116,527	0	0	0	0	0	0	(969,839)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(341,840)	0	(731,118)	250	59,938	0	0	0	0	0	0	(1,012,770)	29

STATE OF ILLINOIS

Summary B

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

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(1,896)	0	14,222	288,852	0	0	0	0	0	0	0	301,178	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	435,160	0	0	0	0	0	0	0	435,160	32
33	Real Estate Taxes	0	0	9,642	544,722	0	0	0	0	0	0	0	554,364	33
34	Rent-Facility & Grounds	0	0	0	(1,781,281)	0	0	0	0	0	0	0	(1,781,281)	34
35	Rent-Equipment & Vehicles	0	0	14,965	0	0	0	0	0	0	0	0	14,965	35
36	Other (specify):*	0	0	0	83,906	0	0	0	0	0	0	0	83,906	36
37	TOTAL Ownership	(1,896)	0	38,829	(428,641)	0	0	0	0	0	0	0	(391,708)	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	(57,329)	0	0	0	0	0	0	0	0	0	0	(57,329)	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):*	(706,459)	0	0	825	0	0	0	0	0	0	0	(705,634)	43
44	TOTAL Special Cost Centers	(763,788)	0	0	825	0	0	0	0	0	0	0	(762,963)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,107,524)	0	(692,289)	(427,566)	59,938	0	0	0	0	0	0	(2,167,441)	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 GST Trust Dated 1/04/07	99.20 %	See Page 6-Supplemental		See Attached Schedule A		
Sidney Glenner	0.80 %					

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	Total From Page 6A	1,761,687	Glen Health and Home Management, Inc.	A	1,069,398	(692,289)	2
3	V							3
4	V	Total From Page 6B	1,781,281	GlenCrest Real Estate & Development, L.L.C.	B	1,353,715	(427,566)	4
5	V							5
6	V	Total From Page 6C	1,412,732	Therapy Masters, Inc.	C	1,472,670	59,938	6
7	V							7
8	V							8
9	V			A: Glenner 1995 Family Trust 58.50 %, Sidney Glenner 41.50 %				9
10	V			B: SLG Limited Partnership 100.00 %				10
11	V			C: Sidney Glenner - 100.00%				11
12	V							12
13	V							13
14	Total		\$ 4,955,700			\$ 3,895,783	\$ * (1,059,917)	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	\$ 1,761,687	Glen Health and Home Management, Inc.	A	\$	\$ (1,761,687)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	6,850	6,850
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	3,261	3,261
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	57,318	57,318
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	125	125
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	36,996	36,996
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	144,249	144,249
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,625	1,625
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	11,709	11,709
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	5,578	5,578
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	14,222	14,222
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	9,642	9,642
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	14,965	14,965
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,985	2,985
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	759,873	759,873
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(144,249)	(144,249)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	562	562
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	143,687	143,687
35	V						
36	V			A-OWNERSHIP:			
37	V			Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %			
38	V						
39	Total		\$ 1,761,687			\$ 1,069,398	\$ * (692,289)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	36 Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	B	\$ 83,906	\$	83,906	15
16	V	19 Professional Fees		GlenCrest Real Estate & Development, L.L.C.	B	250		250	16
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	B	288,852		288,852	17
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	B	(135)		(135)	18
19	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	B	435,295		435,295	19
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	B	544,722		544,722	20
21	V	34 Rental	1,781,281	GlenCrest Real Estate & Development, L.L.C.	B			(1,781,281)	21
22	V	43 Office Expense		GlenCrest Real Estate & Development, L.L.C.	B	825		825	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V			B - OWNERSHIP:					30
31	V			SLG Limited Partnership - 100.00 %					31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,781,281			\$ 1,353,715	\$ *	(427,566)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 1,412,732	Therapy Masters, Inc.	C	\$ 1,204,679	\$ (208,053)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	59,034	59,034
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	8,436	8,436
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	33	33
19	V	21 Clerical		Therapy Masters, Inc.	C	5,136	5,136
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	155,681	155,681
21	V	23 Training and Education		Therapy Masters, Inc.	C	1,704	1,704
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	2,105	2,105
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	33,656	33,656
24	V	22 Employment Benefits and Payroll		Therapy Masters, Inc.	C	(155,681)	(155,681)
25	V	15 Employment Benefits - Therapy		Therapy Masters, Inc.	C	151,431	151,431
26	V	27 Employment Benefits - Clerical		Therapy Masters, Inc.	C	4,250	4,250
27	V	26 Insurance Liability		Therapy Masters, Inc.	C	2,206	2,206
28	V						
29	V						
30	V						
31	V			C: OWNERSHIP:			
32	V			Sidney Glenner - 100.00%			
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,412,732			\$ 1,472,670	\$ * 59,938

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

Facility Name & ID Number

Glencrest Hlthc & Rehab Ctre

0028753

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 %						3
4								4
5	AMJED Trust Dated 1/04/07	99.00 %	Glen Elston Nursing & Rehabilitation	Chicago				5
6	Sidney Glenner	1.00 %						6
7								7
8	AMJED Trust Dated 1/04/07	99.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				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 %						12
13								13
14	AMJED Trust Dated 1/04/07	99.10 %	Glen Lake 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 Healthcae & Rehabilitation	Riverwoods				17
18	Sidney Glenner	0.90 %	Centre, Ltd.					18
19								19
20	AMJED Trust Dated 1/04/07	99.50 %	Ballard Respiratory & Rehabilitation	Des Plaines				20
21	Sidney Glenner	0.50 %	Centre, Ltd.					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 Glencrest Hlthc & Rehab Ctre # 0028753 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	11	18.16%	Salary	\$ 0	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00%	40,586	7	18.16%	Salary	7,331	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00%	153,379	9	18.16%	Salary	27,703	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00%	62,892	7	18.16%	Salary	11,360	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 46,394		13

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

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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 & 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	\$ 86,032	\$ 6,850	1
2	6	Repairs and Maintenance	Resident Days	562,351	9	21,318	86,032	3,261	2
3	19	Professional Fees	Resident Days	562,351	9	374,658	86,032	57,318	3
4	20	Licenses, Permits and Inspection	Resident Days	562,351	9	818	86,032	125	4
5	21	Clerical	Resident Days	562,351	9	241,828	86,032	36,996	5
6	22	Employee Benefits and Payroll	Resident Days	562,351	9	942,891	86,032	144,249	6
7	23	Training and Education	Resident Days	562,351	9	10,620	86,032	1,625	7
8	25	Auto Expenses	Resident Days	562,351	9	76,533	86,032	11,709	8
9	26	Insurance	Resident Days	562,351	9	36,463	86,032	5,578	9
10	30	Depreciation	Resident Days	562,351	9	92,961	86,032	14,222	10
11	33	Real Estate Taxes	Resident Days	562,351	9	63,026	86,032	9,642	11
12	35	Equipment and Vehicle Rental	Resident Days	562,351	9	97,820	86,032	14,965	12
13	6	Janitorial Salaries	Resident Days	562,351	9	19,511	19,511	2,985	13
14	17	Officer's Salaries	Resident Days	562,351	9		86,032	0	14
15	21	Administrative Salaries	Resident Days	562,351	9	4,966,933	4,966,933	759,873	15
16	22	Employee Benefits	Payroll					(144,249)	16
17	7	Employee Benefits - Janitorial	Payroll					562	17
18	27	Employee Benefits - Officer's	Payroll					0	18
19	27	Employee Benefits - Admin	Payroll					143,687	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,990,154	\$ 4,986,444	\$ 1,069,398	25

Facility Name & ID Number

Glencrest Hlthc & Rehab Ctre

0028753

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Walker & Dunlop, LLC.		X	Mortgage	\$76,778.22	5/01/2013	\$ 18,605,410	\$ 16,518,789	02/01/2042	0.0260	\$ 435,295	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related				\$76,778.22		\$ 18,605,410	\$ 16,518,789			\$ 435,295	9						
B. Non-Facility Related*																		
10									Interest Income Offset:		(135)	10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (135)	14						
15	TOTALS (line 9+line14)						\$ 18,605,410	\$ 16,518,789			\$ 435,160	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 83,906 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.		\$	472,000	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.)		\$	500,722	2
3. Under or (over) accrual (line 2 minus line 1).		\$	28,722	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	516,000	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.)		\$	250	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	544,972	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	378,710	8	
	2013	383,835	9	
	2014	391,567	10	
	2015	458,115	11	
	2016	500,722	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:

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glencrest Hlthc & Rehab Ctre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634 - 4580 FAX #: (312) 634 - 5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>10-36-202-030-0000</u>	<u>2451 West Touhy, Chicago IL</u>	\$ <u>500,721.60</u>	\$ <u>500,721.60</u>
2. <u>Allocated from Management Company:</u>		\$ <u>67,858.39</u>	\$ <u>9,642.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>568,579.99</u></u>	\$ <u><u>510,363.60</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 50,400 B. General Construction Type: Exterior Brick Frame Multi-Story Steel Number of Stories Four

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

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

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

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

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

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

2427 Touhy Avenue L.L.C.-6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to public.

The apartment building is operated completely independent from the nursing home.

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

If so, please complete the following:

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>51,193</u>	<u>1994</u>	<u>\$ 524,482</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>12,996</u>	<u>2</u>
3	TOTALS	51,193		\$ 537,478	3

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	312	1994	1973	\$ 4,175,048	\$	40	\$ 104,376	\$ 104,376	\$ 2,501,202	4
5										5
6	Mgt Comp		1996	272,539						6
7	Allocation									7
8	Schedule J									8
	Improvement Type**									
9	Various Improvements		1984	14,558		10			14,558	9
10	Various Improvements		1985	49,988		10			49,988	10
11	Various Improvements		1986	53,010		10			53,010	11
12	Various Improvements		1987	18,999		10			18,999	12
13	Various Improvements		1988	10,172		10			10,172	13
14	Various Improvements		1989	43,502		10			43,502	14
15	Various Improvements		1990	28,496		10			28,496	15
16	Various Improvements		1991	26,763		10			26,763	16
17	Various Improvements		1992	51,415		10			51,415	17
18	Various Improvements		1993	32,359		10			32,359	18
19	Various Improvements		1994	36,809		10			36,809	19
20	Various Improvements		1995	49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring		1995	8,985		10			8,985	21
22	Call lights in dialysis room		1996	1,191		10			1,191	22
23	Second floor custom nurses station, hand rails		1996	24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room		1996	11,685		10			11,685	24
25	Hand rails and wall bumper guards		1996	19,408		10			19,408	25
26	Custom wall mounted bookcases		1996	5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit		1996	20,882		10			20,882	27
28	Install electrical lines into activity room		1996	1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets		1996	3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs		1996	1,900		10			1,900	30
31	Swag valence in dining rooms		1996	2,342		10			2,342	31
32	Door locks and fire doors		1996	5,241		10			5,241	32
33	Electrical outlets and circuits		1997	4,950		10			4,950	33
34	Elevator frames, doors & other parts		1997	10,626		10			10,626	34
35	Cabinets and sinks		1997	26,743		10			26,743	35
36										36

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

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

See Page 12A, Line 70 for total

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

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	Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38	Furnace repairs	1997	2,321		10			2,321	38
39	Chain link fencing	1998	3,000		10			3,000	39
40	HVAC system modifications	1998	2,131		10			2,131	40
41	Fire alarm system improvements	1998	4,148		10			4,148	41
42	Exhaust system	1998	4,980		10			4,980	42
43	HVAC system modifications	1998	2,008		10			2,008	43
44	18 access doors	1998	2,824		10			2,824	44
45	HVAC system modifications	1998	6,866		10			6,866	45
46	Fire alarm smoke detectors	1998	12,024		10			12,024	46
47	4 smoke/fire dampers	1998	1,235		10			1,235	47
48	Roof repairs	1998	5,000		10			5,000	48
49	Wallpaper	1999	6,529		10			6,529	49
50	Install handrails and bumpers	1999	11,501		10			11,501	50
51	4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52	4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53	Carpeting	1999	45,885		10			45,885	53
54	Cove base installation	1999	15,738		10			15,738	54
55	Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56	Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58	Diesel generator	1999	54,879		10			54,879	58
59	Emergency generator	1999	111,000		10			111,000	59
60	Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61	Wallpaper	1999	5,859		10			5,859	61
62	Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63	Install handrails and bumpers	1999	4,600		10			4,600	63
64	Laundry room exhaust	1999	1,922		10			1,922	64
65	Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66	Radiator valve repairs	1999	2,359		10			2,359	66
67	Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68	Cove base/amtico installation	1999	3,146		10			3,146	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,374,658	\$		\$ 104,376	\$ 104,376	\$ 3,428,273	70

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

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

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		\$ 5,374,658	\$		\$ 104,376	\$ 104,376	\$ 3,428,273	1
2	Resident room signs & common area signs	1999	2,731		10			2,731	2
3	Install resident windows on 4th floor	1999	13,284		10			13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592		10			4,592	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731		10			5,731	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575		10			4,575	6
7	Furnish and install hand sink	2000	2,501		10			2,501	7
8	Install locks on 4th floor	2000	4,116		10			4,116	8
9	Universal shower panel - wall-mounted shower system	1999	1,963		10			1,963	9
10	Install & program 3 telephones	2000	1,537		10			1,537	10
11	Furnish 2 stainless steel sinks	2000	4,268		10			4,268	11
12	Install 2 stainless steel sinks	2000	2,550		10			2,550	12
13	Automatic door operating equipment	2000	16,743		10			16,743	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798		10			2,798	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390		10			11,390	15
16	Replace ejector pump	2001	8,144		10			8,144	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390		10			11,390	17
18	Insurance claim refund	2002	(4,800)		10			(4,800)	18
19	Insurance claim refund	2002	(7,455)		10			(7,455)	19
20	Burst free coil	2002	4,075		10			4,075	20
21	Cove base installation	2002	3,500		10			3,500	21
22	Installation of spiral duct for laundry	2002	3,600		10			3,600	22
23	Booster pump, break tank, valves	2002	4,857		10			4,857	23
24	Dialysis plumbing	2002	12,825		10			12,825	24
25	Fire alarm detectors	2002	5,754		10			5,754	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159		10			111,159	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800		10			2,800	27
28	Installation and wiring of new camera	2003	2,968		10			2,968	28
29	External door alarm setup	2002	1,400		10			1,400	29
30	Installation of door safety edge	2003	1,850		10			1,850	30
31	Maple door and brass hardware sealing and installation	2003	1,404		10			1,404	31
32	Installation of receptacles to circuit breaker panels	2003	9,863		10			9,863	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,626,771	\$		\$ 104,376	\$ 104,376	\$ 3,680,386	34

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

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

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		\$ 5,626,771	\$		\$ 104,376	\$ 104,376	\$ 3,680,386	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500		10			10,500	2
3	5 ton furnace	2004	3,600		10			3,600	3
4	Removal and installation of cove base and carpeting	2004	48,384		10			48,384	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087		10			7,087	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592		10			4,592	6
7	Concrete project for rear entrance exit stairs	2004	2,740		10			2,740	7
8	Cut out and replace leaking hot water pipes	2004	2,045		10			2,045	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		339,215	11
12	Install smoke detectors and tie in to existing system	2005	3,750		10			3,750	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887		10			3,887	13
14	Chiller tower piping project	2005	2,204		10			2,204	14
15	Compressor system leak	2005	1,538		10			1,538	15
16	Furnish and install microprocessor controller on elevator	2005	21,100		10			21,100	16
17	Installation of smoke detectors on all floors	2005	2,080		10			2,080	17
18	Fire protection automatic sprinkler repairs	2005	8,833		10			8,833	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150		10			4,150	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358		10			9,358	20
21	Provided fire alarm equipment and testing	2005	6,108		10			6,108	21
22	Repair of air conditioning equipment	2005	2,590		10			2,590	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924		10			7,924	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606		10			1,606	25
26	Furnish and install wiring for elevator recall system	2005	1,405		10			1,405	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900		10			15,900	27
28	Installation of new electrical receptacles	2006	4,007		10			4,007	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200		10			7,200	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506		10			3,506	30
31	Furnish and install seventy sash screens	2006	5,372		10			5,372	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514		10			4,514	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,576,571	\$ 25,127		\$ 129,503	\$ 104,376	\$ 4,215,581	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		\$ 6,576,571	\$ 25,127		\$ 129,503	\$ 104,376	\$ 4,215,581	1
2	Transfer of cable system	2006	6,350		10			6,350	2
3	Sprinkler system valve replacement	2006	2,558		10			2,558	3
4	Installation of electrical receptacles for new televisions	2006	12,225		10			12,225	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500		10			6,500	5
6	Replace cylindrical locks on stairwell doors	2006	4,673		10			4,673	6
7	New telephone system	2006	29,750		10			29,750	7
8	Installation of air-conditioner unit	2006	2,860		10			2,860	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	427	10	427		8,531	9
10	Power rod project	2007	5,800	290	10	290		5,800	10
11	Install ceiling receptacles for televisions	2007	7,040	352	10	352		7,040	11
12	Furnish sprinkler heads	2007	2,599	129	10	129		2,599	12
13	Furnish and install heat exchanger	2007	3,850	192	10	192		3,850	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	667	10	667		13,396	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		5,539	15
16	Install new circulating pump	2008	3,205	320	10	320		3,040	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		3,230	17
18	Cultured marble shower base	2008	3,347	335	10	335		3,182	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		18,800	19
20	Wallcovering	2008	8,377	838	10	838		7,961	20
21	Lever handle passage door locks	2009	4,316	432	10	432		3,672	21
22	Furnish stainless steel grab bars	2009	5,539	554	10	554		4,709	22
23	Landscaping	2009	5,750	575	10	575		4,888	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	29,878	10	26,591	(3,287)	226,027	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	2,737	10	2,737		23,264	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	1,560	10	1,560		13,260	28
29	Branch lines for HVAC ventilation system	2009	3,200	320	10	320		2,720	29
30	Branch lines for HVAC ventilation system	2009	(200)	(20)	10	(20)		(170)	30
31	Remove and replace concrete patio	2009	14,750	1,475	10	1,475		12,538	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	411	10	411		3,493	32
33	Remove external pipe and reroute electrical wires	2009	7,792	779	10	779		6,622	33
34	TOTAL (lines 1 thru 33)		\$ 7,080,779	\$ 70,280		\$ 171,369	\$ 101,089	\$ 4,664,488	34

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

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

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 12D, Carried Forward		\$ 7,080,779	\$ 70,280		\$ 171,369	\$ 101,089	\$ 4,664,488	1
2	Roofing project	2009	2,850	285	10	285		2,423	2
3	Furnish and install wiring for elevator	2009	3,800	380	10	380		3,230	3
4	Hardware on doors, drywall, wallcovering, cove base, ceiling, tile	2009	139,783	13,978	10	13,978		118,813	4
5	Wallcovering credit	2009	(10,200)	(1,020)	10	(1,020)		(8,670)	5
6	Installation of replacement motor on boiler burner	2010	2,957	296	10	296		2,220	6
7	Credit for Econocare invoice # 37059	2010	(14,000)	(1,400)	10	(1,400)		(10,500)	7
8	Furnish and install new hydraulic cylinder and elevator casing	2010	35,711	3,571	10	3,571		26,783	8
9	Installation of new chemical automatic fire suppression system	2010	3,120	312	10	312		2,340	9
10	Redrill hydraulic cylinder hole for elevator project	2010	16,000	1,600	10	1,600		12,000	10
11	Furnish category 6 cable (550mhz)	2010	4,564	456	10	456		3,420	11
12	Furnish and install new shaft and bearings in air-conditioning unit	2010	4,140	414	10	414		3,105	12
13	Remove and install cove base, vinyl tile and ceramic floor tile	2010	271,697	27,170	10	27,170		203,775	13
14	Remove and install cove base, vinyl tile and ceramic floor tile	2010	50,221	5,022	10	5,022		37,665	14
15	Replace two firing burner programmers on boiler	2011	6,154	615	10	615		3,998	15
16	Replace bronzed pump for water heaters	2011	4,364	436	10	436		2,834	16
17	Furnish and install new motor for tower pump	2011	4,424	442	10	442		2,873	17
18	Furnish and install new Mitsubishi air-conditioner	2011	4,000	400	10	400		2,600	18
19	Replace telephone wire, install new relay and switch, power supply	2011	2,902	290	10	290		1,885	19
20	Install new boiler bottom	2011	17,027	1,703	10	1,703		11,069	20
21	Replace tower fan motor and v-belts	2011	3,290	329	10	329		2,139	21
22	Furnish new Hatco booster heater	2011	3,442	344	10	344		2,236	22
23	Replace fire control panel and installation of fire alarm devices	2012	16,753	1,675	10	1,675		9,213	23
24	Remodel four shower rooms: walls, floors, showers, paint	2012	133,730	12,502	10	13,373	871	73,552	24
25	Replacement motor and starter on cooling tower	2012	5,014	501	10	501		2,756	25
26	Fourth floor corridor and dining room flooring	2012	49,706	4,971	10	4,971		27,340	26
27	Installation of fire alarm devices	2012	17,517	1,752	10	1,752		9,636	27
28	Install metal ballasts and reinstall letter	2012	3,159	316	10	316		1,738	28
29	Remodel 1shower room: demo walls, plumbing, tile, paint	2012	17,540	1,640	10	1,754	114	9,647	29
30	Elevator wraps including two molds	2012	3,933	393	10	393		2,162	30
31	Furnish and install 4 main isolation valves for water supply pumps	2012	11,158	1,116	10	1,116		6,138	31
32	Furnish and install new motor and starter for chiller	2012	9,902	990	10	990		5,445	32
33	Cove base installation	2012	6,020	602	10	602		3,311	33
34	TOTAL (lines 1 thru 33)		\$ 7,911,457	\$ 152,361		\$ 254,435	\$ 102,074	\$ 5,241,664	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		\$ 7,911,457	\$ 152,361		\$ 254,435	\$ 102,074	\$ 5,241,664	1
2	Furnish and install steel door with hardware	2012	2,750	275	10	275		1,513	2
3	Installation of new switches, hoses and wiring of generator	2012	5,165	517	10	517		2,843	3
4	Custom cabinetry per drawings in Physical Therapy room	2013	8,450	818	10	845	27	3,803	4
5	Extensive rewiring project on the first floor	2013	17,500	1,694	10	1,750	56	7,875	5
6	Furnish and repair call light systems on first and second floors	2013	4,075	395	10	408	13	1,836	6
7	Install drywall and furnish and install vinyl flooring, ceiling grid,	2013	3,400	330	10	340	10	1,530	7
8	base, wall cabinet, counter top, paint walls in utility room								8
9	Furnish and install vinyl flooring, drywall, plaster, prime and pain	2013	14,700	1,432	10	1,470	38	6,615	9
10	walls, new ceiling grid, furnish and install doors in utility room,								10
11	storage room and the basement								11
12	Remove wall and floor tile, furnish and install vinyl flooring, light	2013	3,850	374	10	385	11	1,733	12
13	fixture, install drywall and paint walls, cove base in storage room								13
14	Furnish and install 66 new exterior windows	2013	13,600	1,325	10	1,360	35	6,120	14
15	Electric project- change fuse boxes to circuit breaker boxes	2013	3,450	337	10	345	8	1,553	15
16	Remove and replace exterior roof, install new gutters	2013	18,200	1,779	10	1,820	41	8,190	16
17	Demolition of garage roof, install new gutters and down spouts	2013	10,300	1,010	10	1,030	20	4,635	17
18	Furnish wallpaper for wallcovering project in bathrooms	2013	6,163	616	10	616		2,772	18
19	Sealcoating and striping of the parking lot	2013	4,597	460	10	460		2,070	19
20	Furnish and install gypsum board, wall tile, install wallpaper,	2013	52,000	5,129	10	5,200	71	23,400	20
21	paint, install sinks and toilets, framing soffits in bathrooms								21
22	Purchase of Cirrus Fireguard ceiling grid	2013	8,043	793	10	804	11	3,618	22
23	Furnish and install custom cabinetry per drawings in eleven	2013	19,500	1,923	10	1,950	27	8,775	23
24	resident rooms and fabricate bathroom doors								24
25	Furnish wood door for the first floor	2013	3,025	299	10	303	4	1,363	25
26	Install conduit run from fire alarm room to pump room, wiring	2013	4,932	487	10	493	6	2,219	26
27	Install fire sprinklers in twelve resident rooms	2013	8,230	814	10	823	9	3,704	27
28	Passenger elevator repair due to water contamination, replace	2013	9,875	977	10	988	11	4,446	28
29	motor mounts, supply line & install shutoff valve in machine room								29
30	Furnish and install new gas valves on drivers, re-route gas line,	2013	2,725	270	10	273	3	1,228	30
31	repair electrical on the second floor, repair call lights in resident								31
32	rooms on the third and fourth floors								32
33	Furnish 13 overbed lights in resident rooms	2013	2,820	278	10	282	4	1,269	33
34	TOTAL (lines 1 thru 33)		\$ 8,138,807	\$ 174,693		\$ 277,172	\$ 102,479	\$ 5,344,774	34

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

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

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 12F, Carried Forward		\$ 8,138,807	\$ 174,693		\$ 277,172	\$ 102,479	\$ 5,344,774	1
2	Installation of smoke sensors, replace door gibs on elevators	2013	6,175	617	10	618	1	2,781	2
3	Install new wiring in resident rooms	2014	2,720	272	10	272		952	3
4	Install new electrical switches and outlets in bathrooms	2014	3,200	320	10	320		1,440	4
5	Furnish and install 80 custom bed cabinets	2014	102,800	10,280	10	10,280		35,980	5
6	Install new bearings on Tramco ejector pumps	2014	4,320	432	10	432		1,512	6
7	Replace condensing unit in walk-in cooler	2014	4,838	484	10	484		1,694	7
8	Install new wiring in resident rooms	2014	3,280	328	10	328		1,148	8
9	Install new wiring in resident rooms	2014	2,720	272	10	272		952	9
10	Install emergency electrical receptacles phase 2 on 3rd floor	2014	6,480	648	10	648		2,268	10
11	Install ceiling grid, paint, vinyl tile, drywall, electrical in 19 bedrooms	2014	46,080	4,608	10	4,608		16,128	11
12	Adjust automatic sprinkler system for 31 resident rooms	2014	18,500	1,850	10	1,850		6,475	12
13	Emergency electrical receptacles phase 1 on the 3rd floor	2014	6,125	613	10	613		2,145	13
14	Wall tiles, new water lines, wallpaper, faucets in 31 bathrooms	2014	56,104	5,610	10	5,610		19,635	14
15	Purchase of 40 three-light overbed light fixtures	2014	6,955	696	10	696		2,436	15
16	Install new vinyl tile, replace bumper guards and install	2014	3,613	361	10	361		1,264	16
17	pedimat in two elevators								17
18	Installation of commercial floor padding in four offices	2014	4,644	464	10	464		1,624	18
19	Telephone wiring project	2014	3,913	391	10	391		1,369	19
20	Furnish and change out 16 water shut-off valves, drywall and paint in	2014	3,000	300	10	300		1,050	20
21	resident rooms								21
22	Furnish and install wallpaper and bumper guards in the hallway	2014	33,257	3,326	10	3,326		11,641	22
23	Furnish and install drywall, ceiling and floor tiles in the storage area	2014	5,500	550	10	550		1,925	23
24	Electrical project - install equipment, breakers, run conduit, junction b	2014	9,500	950	10	950		11,878	24
25	Installation of wallpaper and vinyl base in Admissions office	2014	2,800	280	10	280		980	25
26	Remove and install new heating cables on the roof edge and gutters	2014	2,580	258	10	258		903	26
27	Furnish 40 three-light overbed light fixtures	2014	6,955	696	10	696		2,436	27
28	Furnish 53 surround casing doors, reface 85 doors on the 3rd floor	2014	26,000	2,600	10	2,600		9,100	28
29	Replace Carrier chiller compressor	2014	7,831	783	10	783		2,741	29
30	Custom built-in cabinetry in the Admin office	2014	4,000	400	10	400		1,400	30
31	Replace compressor sequence and control relays	2014	5,800	580	10	580		2,030	31
32	Replace double detector check backflow system	2014	7,500	750	10	750		2,625	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,535,997	\$ 214,412		\$ 316,892	\$ 102,480	\$ 5,493,286	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 8,535,997	\$ 214,412		\$ 316,892	\$ 102,480	\$ 5,493,286	1
2	Furnish and install vinyl plank floor & base, paint on 2nd floor	2014	8,416	842	10	842		2,947	2
3	Tuckpoint chimney, replace garage window lintel	2014	3,490	349	10	349		1,222	3
4	Replace sewer from flood control system	2014	7,100	710	10	710		2,485	4
5	Install new 6" PVC pipe to kitchen wall & 2 new cleanouts	2014	7,400	740	10	740		2,590	5
6	Replace cooling tower fan motor	2014	3,493	349	10	349		1,222	6
7	Install new bearings, gasket and bolts on fire pump	2014	2,680	268	10	268		938	7
8	Purchase 720 yards of wallpaper	2014	13,314	1,331	10	1,331		4,659	8
9	Purchase 4,200 yards of wallpaper	2014	6,020	602	10	602		2,107	9
10	Replace relay in room 220, pull wire, repair call lights	2014	2,700	270	10	270		945	10
11	Provide notifier equipment, program and test fire alarm system	2014	5,745	575	10	575		2,012	11
12	Install sensor controllers and cables in gutters	2014	3,430	343	10	343		1,201	12
13	Automatic sprinkler system adjustment	2014	2,500	250	10	250		875	13
14	Replaced 21 wall wash 4" can lights with LED can lights,	2015	2,510	251	10	251		628	14
15	replaced 4 straight down can lights with LED can lights,								15
16	remove existing light fixture & replaced with 8" LED strip light								16
17	in the media room on the 1st floor								17
18	Furnish and install new panel board for sump pump system,	2015	3,500	350	10	350		875	18
19	repair four call lights in Room 208, 209 & 210								19
20	Dialysis Room: Demolition, remove drain lines, remove drywall,	2015	4,200	420	10	420		1,050	20
21	install new drain pipes, install new steel stud caulk around studs								21
22	and flooring, drywall, install new station connection, paint, new								22
23	floor tile								23
24	Dialysis Room: Install wiring to 8 dialysis chairs, install eight 20	2015	4,700	470	10	470		1,175	24
25	amp breakers, install 18 outlets								25
26	New signage on the third floor	2015	3,939	394	10	394		985	26
27	Install new door operator package on elevator including door	2015	4,440	444	10	444		1,110	27
28	opener, tracks, hanger rollers switch and closed loop operation								28
29	Programming and testing of fire alarm system, provide pull and	2015	4,400	440	10	440		1,100	29
30	trim work for the fire alarm system								30
31	Second floor resident room flooring - install carpet, laminate and	2015	27,202	2,720	10	2,720		6,800	31
32	vinyl tile								32
33	Redesign ductwork in the basement	2015	10,635	1,064	10	1,064		2,660	33
34	TOTAL (lines 1 thru 33)		\$ 8,667,811	\$ 227,594		\$ 330,074	\$ 102,480	\$ 5,532,872	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 8,667,811	\$ 227,594		\$ 330,074	\$ 102,480	\$ 5,532,872	1
2	Update 18 resident bathrooms on the 3rd floor	2015	41,400	4,140	10	4,140		10,350	2
3	Purchase of lower 2" mixing valve and temperature controller	2015	2,870	287	10	287		718	3
4	Purchase of 31 marble vanity tops for resident bathrooms	2015	11,179	1,118	10	1,118		2,795	4
5	Removal and replacement of 34 window units to rear frame section of building and repairs to front elevation windows	2015	18,304	1,830	10	1,830		4,575	5
6									6
7	Purchase of roval flush vlaves, p-traps, plumbing supply lines	2014	5,034	503	10	503		1,761	7
8	Floor drain, install new supply line, piping in kitchen	2016	8,500	850	10	850		1,275	8
9	Power rod main sewer line	2016	3,500	350	10	350		525	9
10	Install wiring & switch disconnect for new dishwasher in kitchen	2016	6,500	650	10	650		975	10
11	Fabricate ductwork, modify sinks and window trim in kitchen	2016	13,170	1,317	10	1,317		1,976	11
12	Install floor tile, base, drywall and paint in restorative office	2016	12,297	1,230	10	1,230		1,845	12
13	Furnish & install drywall, flooring, wallpaper in basement hallway	2016	58,410	5,841	10	5,841		8,762	13
14	Hot asphalt patching in parking lot	2016	2,531	253	10	253		380	14
15	Furnish & install cement board, tile, handicap bar, paint bathroom	2016	4,500	450	10	450		675	15
16	Demo & rebuild walls, install doors & tiles, drywall in kitchen	2016	7,900	790	10	790		1,185	16
17	Purchase of carpet for the front office	2016	8,676	868	10	868		1,302	17
18	Reface & revarnish 40 doors on the lower level	2016	6,800	680	10	680		1,020	18
19	Furnish & install water lines, drain, build out walls for electric in the kitchen	2016	7,140	714	10	714		1,071	19
20									20
21	Build walls, ceiling, soffit, doors, vinyl baseboard in dialysis room	2016	33,624	3,362	10	3,362		5,043	21
22	Waterproof basement walls	2016	5,300	530	10	530		795	22
23	Plumbing project for dialysis stations in dialysis room	2016	20,000	2,000	10	2,000		3,000	23
24	Purchase of wallcovering for the front office	2016	6,225	623	10	623		934	24
25	Install electrical openings, recessed cans, panel, breakers in the dialysis room	2016	15,820	1,582	10	1,582		2,373	25
26									26
27	Install hydraulic shorings on the main sewer line	2016	15,600	1,560	10	1,560		2,340	27
28	Install new motor on compressor in the basement utility room	2016	3,493	349	10	349		524	28
29	Install cast iron pipe on main sewer line	2016	4,850	485	10	485		728	29
30	Install ejector pit and pump for waste at new dialysis room	2016	6,220	622	10	622		933	30
31	Underground plumbing project, plumbing stack	2016	3,002	300	10	300		450	31
32	Install cooling towers located on the roof	2016	45,280	4,528	10	4,528		6,792	32
33	Refinish elevators with IPC materials on 1st and 2nd floor	2016	3,000	300	10	300		450	33
34	TOTAL (lines 1 thru 33)		\$ 9,048,936	\$ 265,706		\$ 368,186	\$ 102,480	\$ 5,598,424	34

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

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

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 9,048,936	\$ 265,706		\$ 368,186	\$ 102,480	\$ 5,598,424	1
2	Furnish and install new elevator door operator package	2016	10,360	1,036	10	1,036		1,554	2
3	Furnish and install custom cabinets and nursing station granite	2016	23,000	2,300	10	2,300		3,450	3
4	top and doors in the basement dialysis room								4
5	Furnish & install copper pipe in kitchen, install new oven gas line	2016	2,500	250	10	250		375	5
6	Furnish & install new water line, remove drywall, plaster, prime	2016	5,100	510	10	510		765	6
7	and wallpaper in kitchen								7
8	Install plumbing for kitchen sink, furnish & install tile, outlets	2016	4,674	467	10	467		701	8
9	Install concrete sidewalk on west side of main entrance	2016	2,500	250	10	250		375	9
10	Sealcoating and striping of parking lot	2016	4,700	470	10	470		705	10
11	Furnish,frame ceiling in room 212, install drywall, plaster & paint	2016	5,183	518	10	518		777	11
12	Install insulation, torch over roof, create pitch for roof drainage	2016	48,000	4,800	10	4,800		7,200	12
13	Run new conduit, wiring, remove & install electric panel	2016	6,000	600	10	600		900	13
14	Purchase of vinyl sheet flooring for lower level human res office	2016	4,953	495	10	495		743	14
15	Purchase of roof downblast vents, motor for roof exhaust fans	2016	4,598	460	10	460		690	15
16	Electrical project to provide recording meter by washing machine	2016	3,995	400	10	400		600	16
17	Insulate & install drywall, plaster & prime, paint rooms 406-407	2016	6,000	600	10	600		900	17
18	Furnish blend valve assembly for installation to new dialysis unit	2016	4,896	490	10	490		735	18
19	Rebuild soffit, install crown molding in dialysis room and tile in	2016	3,390	339	10	339		509	19
20	the nurses station								20
21	Drywall, plaster, prime, vinyl flooring and base in 5th floor rooms	2015	22,500	2,250	10	2,250		5,625	21
22	Furnish materials for flat roofing project	2016	8,000	800	10	800		1,200	22
23	Torch over granulated rubber roof, install new downspouts on the	2016	4,100	410	10	410		615	23
24	west side of the roof								24
25	Exterior painting for front entrance fence post, repair wall & post	2016	5,750	575	10	575		563	25
26	Furnish and Install New 100 amp Panel, Conduit and Lights in	2016	28,067	4,210	10	4,210		4,210	26
27	PT Gym, Beauty Shop.								27
28	Install Cables, Racks, Wires, Jacks, Cabling Routes.	2017	32,866	1,643	10	1,643		1,643	28
29	Ran 20 Feet of Piping to Dialysis Room, Install 2 Smoke Detectors	2017	3,307	165	10	165		165	29
30	Vinyl Flooring, Cove Base, Wallpaper, Cabinets in Physical	2017	20,227	1,011	10	1,011		1,011	30
31	Therapy Room.								31
32	Vinyl Floor Planks, Tile, Wallpaper, Fixtures in Physical Therapy	2017	9,815	491	10	491		491	32
33	Room.								33
34	TOTAL (lines 1 thru 33)		\$ 9,323,417	\$ 291,246		\$ 393,726	\$ 102,480	\$ 5,634,926	34

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

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

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 12I, Carried Forward		\$ 9,323,417	\$ 291,246		\$ 393,726	\$ 102,480	\$ 5,634,926	1
2	Build New Wall, Flooring, Relocate Light Switches, Cabinets on	2017	10,240	512	10	512		512	2
3	the Second Floor.								3
4	Furnish and Install Conduit, Outlet Boxes, Drywall for Ceiling	2017	3,200	160	10	160		160	4
5	in Dining Room.								5
6	Build Out Shower Stall, Tile, Light Fixtures in the Shower Room.	2017	8,525	426	10	426		426	6
7	Install New Wheels, Shaft, Bearing on Air Handler.	2017	5,250	263	10	263		263	7
8	Paint Ceiling, Install VCT Tile, Ceiling Tile, Vinyl Baseboard	2017	5,385	269	10	269		269	8
9	in Lunchroom.								9
10	Paint Ceiling, Level Flooring, Ceiling Tile in Lunchroom and	2017	9,645	482	10	482		482	10
11	Conference Room.								11
12	Furnish and Install New Flooring, Blinds, Storm Doors, Wallpaper	2017	3,672	184	10	184		184	12
13	on the First and Second Floor.								13
14	Purchase of 1,980 Sq. Feet of Vinyl Flooring in Basement Hallway.	2017	9,549	477	10	477		477	14
15	Furnish and Install Blinds, Wallpaper, Tile, Flooring, Baseboard	2017	4,522	226	10	226		226	15
16	on the First and Second Floor.								16
17	Furnish and Install New 100 amp 3 Phase Subpanel, Run Conduit	2017	2,800	140	10	140		140	17
18	Pull Wires in Dialysis Room.								18
19	Remove and Replace Air Dampers and Actuator on A/C Unit.	2017	2,650	133	10	133		133	19
20	Installation of Tektone System, Conductor Cables.	2017	27,199	1,360	10	1,360		1,360	20
21	Repair Automatic Transfer Switch Panel.	2017	2,903	145	10	145		145	21
22	Carlsen Elevator Service Project.	2017	3,750	188	10	188		188	22
23									23
24									24
25									25
26									26
27									27
28	See Attached Schedule L:								28
29	Leasehold Improvements Allocated from Management Company:	1998	15,009					35,567	29
30	Leasehold Improvements Allocated from Management Company:	1999	6,267						30
31	Leasehold Improvements Allocated from Management Company:	2000	751						31
32	Leasehold Improvements Allocated from Management Company:	2009	2,259						32
33	Leasehold Improvements Allocated from Management Company:	2016	22,391						33
34	TOTAL (lines 1 thru 33)		\$ 9,469,384	\$ 296,211		\$ 398,691	\$ 102,480	\$ 5,675,458	34

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,730,554	\$ 223,857	\$ 223,857	\$	5,10 years	\$ 775,951	71
72	Current Year Purchases	124,351	9,946	9,946		5,10 years	9,946	72
73	Fully Depreciated Assets	430,957	1,338	1,338		5,10 years	430,957	73
74	Allocated from Therapy Masters, Mgt. Co:	122,995					106,069	74
75	TOTALS	\$ 2,408,857	\$ 235,141	\$ 235,141	\$		\$ 1,322,923	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Co:			\$ 25,332	\$	\$	\$	5 years	\$ 25,332	76
77										77
78										78
79										79
80	TOTALS			\$ 25,332	\$	\$	\$		\$ 25,332	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)	\$ 12,020,603	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 500,847	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 603,327	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 102,480	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,946,679	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

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

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

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

N/A

N/A

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

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: \$ 368,093

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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln 10a, Col 3	hrs	\$	8,130	\$ 451,297	\$	8,130	\$ 451,297	1
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		1,952	130,085		1,952	130,085	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a, Col 2&3	hrs		14,233	831,350	15,857	14,233	847,207	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				652,417		652,417	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Dialysis, Laboratory Other (specify): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln 10a, Col 1	39,764 hours	1,001,698		266,356		39,764	266,356 1,001,698	13
14	TOTAL			\$ 1,001,698	24,315	\$ 1,679,088	\$ 668,274	64,079	\$ 3,349,060	14

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

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **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	\$ (439,960)	\$ (439,764)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>523,455</u>)	6,317,915	6,317,915	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	957,150	984,851	6
7	Other Prepaid Expenses	103,211	103,211	7
8	Accounts Receivable (owners or related parties)	3,391,918	3,587,570	8
9	Other(specify): <u>Receivable from Insurance</u>	278,293	278,293	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 10,608,527	\$ 10,832,076	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		537,478	13
14	Buildings, at Historical Cost		4,447,587	14
15	Leasehold Improvements, at Historical Cost	2,379,191	5,021,797	15
16	Equipment, at Historical Cost	2,285,811	2,434,189	16
17	Accumulated Depreciation (book methods)	(3,340,898)	(6,946,679)	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>)		1,139,131	22
23	Other(specify): _____			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,324,104	\$ 6,633,503	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,932,631	\$ 17,465,579	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 6,176,844	\$ 6,176,844	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		497,754	29
30	Accrued Salaries Payable	634,807	634,807	30
31	Accrued Taxes Payable (excluding real estate taxes)	107,346	107,346	31
32	Accrued Real Estate Taxes(Sch.IX-B)		516,000	32
33	Accrued Interest Payable		35,791	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule E:</u>	4,438,567	4,438,567	36
37	<u>Due To Related Parties</u>	2,515,436	2,515,436	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 13,873,000	\$ 14,922,545	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		16,021,035	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Stockholders' Loan:</u>	3,235,000	3,235,000	43
44	_____			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,235,000	\$ 19,256,035	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 17,108,000	\$ 27,669,791	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,175,369)	\$ (10,204,212)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,932,631	\$ 17,465,579	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,993,311)	1
2	Restatements (describe):		2
3	To record 2016 AJE's not previously recorded	18,938	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,974,373)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,200,996)	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)	\$ (3,200,996)	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)	\$ (5,175,369)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre# 0028753Report 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	\$ 20,515,363	1
2	Discounts and Allowances for all Levels	(4,719,540)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,795,823	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,706,725	6
7	Oxygen	512,422	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,219,147	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	302	15
16	Rental of Facility Space		16
17	Sale of Drugs	438,993	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	65,610	19
20	Radiology and X-Ray	11,139	20
21	Other Medical Services	2,446,927	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,962,971	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	28,181	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 28,181	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)	\$ 22,006,122	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	3,269,099	31
32	Health Care	10,616,335	32
33	General Administration	6,604,224	33
B. Capital Expense			
34	Ownership	2,436,558	34
C. Ancillary Expense			
35	Special Cost Centers	1,624,998	35
36	Provider Participation Fee	655,904	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 25,207,118	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,200,996)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,200,996)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 12,259,524	44
45	Private Pay - Net Inpatient Revenue	423,050	45
46	Medicare - Net Inpatient Revenue	2,153,156	46
47	Other-(specify) Insurance - Net Inpatient Revenue	883,541	47
48	Other-(specify) Veterans - Net Inpatient Revenue	76,552	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,795,823	49

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

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

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

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

Facility Name & ID Number Glencrest Hlthc & Rehab Ctre

0028753

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	2,727	2,727	\$ 126,784	\$ 46.49	1
2	Assistant Director of Nursing	680	680	30,806	45.30	2
3	Registered Nurses	75,259	82,369	2,814,609	34.17	3
4	Licensed Practical Nurses	24,729	26,386	793,607	30.08	4
5	CNAs & Orderlies	160,896	171,259	2,313,537	13.51	5
6	CNA Trainees					6
7	Licensed Therapist	35,218	39,764	1,001,698	25.19	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	11,711	13,470	164,337	12.20	10
11	Social Service Workers	9,048	9,831	182,663	18.58	11
12	Dietician					12
13	Food Service Supervisor	2,240	2,240	82,965	37.04	13
14	Head Cook	39,235	43,142	608,241	14.10	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	10,787	11,768	186,987	15.89	17
18	Housekeepers	31,121	33,846	412,418	12.19	18
19	Laundry	11,703	12,910	159,052	12.32	19
20	Administrator	2,120	2,120	117,659	55.50	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	26,568	29,073	617,888	21.25	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>	10,968	11,784	167,822	14.24	33
34	TOTAL (lines 1 - 33)	455,010	493,369	\$ 9,781,073 *	\$ 19.83	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 41,626	Ln 1, Col 3	35
36	Medical Director	Monthly	269,749	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,069	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	82	5,185	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	130	\$ 339,077		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	9,949	\$ 268,609	Ln 10, Col 3	50
51	Licensed Practical Nurses	1,263	31,582	Ln 10, Col 3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	11,212	\$ 300,191		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		
Marie Carpanzo	Administrator	0.00%	\$ 117,659	Workers' Compensation Insurance		\$ 269,120		IDPH License Fee		\$ 1,990		
				Unemployment Compensation Insurance		70,801		Advertising: Employee Recruitment		8,705		
				FICA Taxes		707,844		Health Care Worker Background Check				
				Employee Health Insurance		200,713		(Indicate # of checks performed <u>39</u>)		1,365		
				Employee Meals		34,413		Patient Background Checks		501	5,010	
				Illinois Municipal Retirement Fund (IMRF)*								
				401K Match		8,107		See Attached Schedule K:		80,484		
				Other Employee Benefits		5,315		Allocated from Therapy Masters:		8,436		
				Union Health and Welfare		258,058		Allocated from Management Company:		125		
				Union Pension		58,320		Less: Public Relations Expense	(
				Non-Allowable Marketing Employee Benefits:		(24,472)		Non-allowable advertising	(
				See Attached Schedule D:		0		Yellow page advertising	(
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 117,659	TOTAL (agree to Schedule V, line 22, col.8)			\$ 1,588,219	TOTAL (agree to Sch. V, line 20, col. 8)			\$ 106,115	
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)			\$ 1,761,687			\$		Out-of-State Travel		\$		
								In-State Travel				
								Seminar Expense				
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,761,687	TOTAL			\$	Entertainment Expense			(
								(agree to Sch. V, line 24, col. 8)				
C. Professional Services												
Vendor/Payee	Type		Amount									
			\$									
See Attached Schedule C:			350,600									
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 350,600					\$	TOTAL			

* 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 Long Term Care \$28,931
- (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. \$ 64,998 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. \$ 655,904
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. \$ 34,413 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

GlenCrest Nursing and Rehabilitation Centre, Ltd.

12/31/2017

Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

SCHEDULE A

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

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0	0
Jonathan Glenner	6,694	4,062	7,086	2,635	4,497	6,370	3,782	5,460	40,586
Daniel Glenner	25,298	15,352	26,777	9,960	16,994	24,073	14,292	20,633	153,379
Elliott Glenner	10,373	6,295	10,980	4,084	6,968	9,871	5,860	8,461	62,892
Total compensation received from other Nursing Homes	42,365	25,709	44,843	16,679	28,459	40,314	23,934	34,554	256,857

XIX. SUPPORT SCHEDULES

Page 21

C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,558
Point ClickCare	Computers	82,907
Ability Network Inc.	Computers	5,054
Net Health	Computers	12,750
Telepage MD	Computers	15,250
Kronos	Computers	42,437
Comcast Business	Computers	15,726
Creative Technology Solutions	IT Consultation	23,740
Microsoft Corp	Computers	4,929
RSM US LLP	Accounting	56,075
Much Shelist	Legal	4,428
Marilyn P. Dunn	Legal	360
Vanek, Larson & Kolb LLC	Legal	5,582
Meyers & Flowers LLC.	Legal	2,463
Guardianship Services Assoc	Legal	1,300
Platinum Billing Solutions	A/R Collections	17,063
Huron Consulting Services	Management Consultation	38,707
Admiral Environmental Services	Environmental Services	2,544
2401 Incorporated	Architectural Services	19,100
Commitment Consulting	A/R Collections	4,066
Personnel Planners, Inc.	Unemployment Consulting	1,332
		<u>360,371</u>

Allocated from Management Co:

Point ClickCare - Computer Service	-85
Kronos - Computer Services	2,756
Health Data Systems, Inc. - Computer Services	313
Microsoft Computers - Computer Services	754
Ability Network - Computer Services	268
Comcast Business - Computer Services	398
Creative Tech Solutions - Computer Services	264
MB Financial Bank - Legal	5,627
Marcum - Accounting Services	3,371
McGladrey - Accounting Services	30,728
Polsinelli - Legal	38
Govig - Legal	9,485
Perfect Staffing - Recruiter	0
Marilyn Dunn - Legal	37
S4 Group - Automation Systems	-765
SAS Architects - Architectural Consulting	-115
Company Nurse - W/C Consulting	12
Much Shelist - Legal	<u>4232</u>
Total allocated from Management Co.	<u>57,318</u>

Total allocated from Therapy Masters, Inc.:

Virtu Senses - Computer Services	2,131
Kronos - Computer Services	5,288
Casamba - Computer Services	8,455
Health Data Systems - Computer Services	168
Much Shelist - Legal	723
Marilyn Dunn - Legal	17
Career Tree Network - Therapy Recruitment	7,137
Theracore - Business Consulting	34,725
Personnel Planners - Financial Consulting	84
RSM - Accounting Services	<u>306</u>
Total allocated from Therapy Masters, Inc.:	<u>59,034</u>

GlenCrest Real Estate & Development, LLC:

Skidelsky & Associates Real Estate Tax Reduction	250
Total allocated from GlenCrest Real Estate & Development, LLC:	<u>250</u>

Reclass Skidelsky & Associates invoice to Line 33:

-250

Non-Allowable Expenses:

Meyers & Flowers LLC - Legal - A/R Collections	-2,463
Vanek, Larson & Kolb LLC - Legal - A/R Collections	-5,582
Huron Consulting - Management Consulting	-38,707
Marilyn Dunn - Legal - out of period	-150
Guardianship Services Assoc - Legal - A/R Collections	-1,300
RSM US LLP - Accounting Services	-56,792
Platinum Billing Solutions - A/R Collections	-17,063
Commitment Consulting - A/R Collections	-4,066
Non-Allowable Expenses:	<u>-126,123</u>

Total adjustments page 21, Sch C

-9,771

Total Schedule V, line 19, column f

350,600

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
 Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	51,985
FUTA	433
SUTA	1,562
Insurance - Hospital	87,852
Workers Compensation Insurance	2,417
Total allocated from Management Co.	<u>144,249</u>
Allocate to Line #'s 7,27	-144,249
Allocated from Therapy Masters, Inc.:	
FICA taxes	84,736
FUTA	1,020
SUTA	2,877
Insurance - Hospital	31,986
Uniform Allowance	0
Workers Compensation Insurance	33,953
401K Match	1,109
Total allocated from Therapy Masters, Inc.:	<u>155,681</u>
Allocate to Line #'s 15,27	-155,681
Total allocated to Page 21	<u>0</u>

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	881,523
Accrued Insurance Deductible	655,000
Accrued Provider Participation Fee - Tax	119,342
Accrued Management Fees	2,638,295
Accrued Wage Assignment	965
Accrued Union Dues	-181,564
Accrued Rent	46,713
Professional Liability Claims	278,293
Total, Page 17, Line 36	<u>4,438,567</u>

SCHEDULE F

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

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Patient clothing	-2,762	43
Non-allowable Illinois Council on Long Term Care PAC fees	-14,250	20
Non-allowable auto expense - marketing	-7,932	25
Non-allowable professional fees	-126,123	19
Non-allowable marketing salaries	-151,663	21
Non-allowable marketing employee benefits	-24,472	22
Adjust pharmacy expense to cost	-57,329	39
Patient storage	-5,015	43
Non-allowable office expense	-825	43
Total	<u>(390,371)</u>	

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

SCHEDULE G

	Accrued 1/01/17	Payments/ (Receipts)	Expense	Accrued 12/31/17
Balance @ 1/01/2017 - G/L # 215	(472,000.00)		(472,000.00)	
2016 Real Estate Taxes Paid		500,721.60	500,721.60	
Estimated 2017 real estate taxes:				
2016 taxes	500,721.60			
Estimated increase	3.00%			
Estimated 2017 taxes	515,743.25			
USE	516,000.00		516,000.00	(516,000.00)
Totals	(472,000.00)	500,721.60	544,721.60	(516,000.00)

Real estate tax history:

	Year	Amount	Increase \$	%
	1993	323,273.20		
	1994	345,685.97	22,412.77	6.93%
	1995	350,490.39	4,804.42	1.39%
	1996	359,114.08	8,623.69	2.46%
	1997	353,830.54	(5,283.54)	-1.47%
	1998	360,112.00	6,281.46	1.78%
	1999	357,695.02	(2,416.98)	-0.67%
	2000	349,019.69	(8,675.33)	-2.43%
	2001	358,096.91	9,077.22	2.60%
	2002	362,111.89	4,014.98	1.12%
	2003	328,345.47	(33,766.42)	-9.32%
	2004	335,639.12	7,293.65	2.22%
	2005	339,056.61	3,417.49	1.02%
	2006	314,871.94	(24,184.67)	-7.13%
	2007	311,510.44	(3,361.50)	-1.07%
	2008	314,635.97	3,125.53	1.00%
	2009	348,827.08	34,191.11	10.87%
	2010	364,012.98	15,185.90	4.35%
	2011	367,240.86	3,227.88	0.89%
	2012	378,709.85	11,468.99	3.12%
	2013	383,835.01	5,125.16	1.35%
	2014	391,567.16	7,732.15	2.01%
	2015	458,114.74	66,547.58	17.00%
	2016	500,721.60	42,606.86	9.30%

Provider Name: GlenCrest Nursing & Rehab Ctr.

Provider I.D. #: 0028753

Year Ended: December 31, 2017

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Maintenance Employee	1/3/17	Chicagp	Automatic Control Services Training for Operation and Recording of Flowmeter data	266
Marie Carpanzano	9/27/17	Skokie	Illinois Council on Long Term Care Facility Assessment Part 2	125
Richard Dabrowski	10/26/17	Chicagp	Cynthia Chow & Associates	130
			Allocated from Management Company::	1,625
			Allocated from Therapy Masters:	1,704
			Total	<u>3,850</u>

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2017

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

	Gas Cards/ Allowance	Employee Reimbursement: Mileage, Parking, Tolls	Vehicle Stickers	U Haul Rental	Total
Direct Expense	15,246	1,328	0	0	16,574
Non-allowable auto expense - marketing					-7,932
Allocated from Management Company					11,709
Allocated from Therapy Masters					2,105
TOTAL	<u>15,246</u>	<u>1,328</u>	<u>0</u>	<u>0</u>	<u>22,456</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	43,181
Employment Fees	30,600
Joint Commission Annual Certification, Program Fee	8,530
City of Chicago Department of Finance	780
City of Chicago Department of Buildings	160
CLIA Laboratory Program Fee	165
Chicago Rabbinical Council Fees	10,000
City of Chicago Licenses and Fees	1,318
Non-allowable Illinois Council on Long Term Care Dues	-14,250
Total Allocated to Page 21, Section F:	<u>80,484</u>

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292	GLENCREST 111,372/460,292	GLEN OAKS 101,895/460,292	GLEN ELSTON 41,220/460,292	GLENSHIRE 102,753/460,292	TOTAL					
		6,647	6,647	6,647	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382						
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900 87,339		5,900 87,339	6,647 99,886	22,363	24,168	22,112	8,945	22,298						
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	141,596	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		488,234			
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765		100.00%			
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319		146,596			
					RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336			
					18.69%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%			
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632			
					RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2009 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL			
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919			
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%			
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632			
					RECALCULATION BASED ON 2015 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL	
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160	
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%	
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632	
					RECALCULATION BASED ON 2015 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL	
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160	
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%	
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFIC	149,012			149,012	310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644
					RECALCULATION BASED ON 2015 CENSUS										
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL	
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160	
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%	
2017 NO ADDITIONS				310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644	

Amounts as reported on cost report:
Differences due to error in formula:
(Total allocated over 99.18 % not 100.00 %)

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Postage meter	375
Copy machine	7,199
Ice-maker	2,027
Telephone system	29,960
Therapy equipment	20,805
Dish machine	4,125
Storage/Equipment Rental	1,518
Truck Rental	42
Event Supplies Rental	1,002
Medical Equipment	286,075
Allocated from Management Company:	14,965
Total allocated to Page 14, Line 16	<u><u>368,093</u></u>