

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

0004861 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 117, 3/27/13

	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	117	Skilled (SNF)	117	42,705	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	117	TOTALS	117	42,705	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	3,819	132	3,793	7,744	8
9	SNF/PED					9
10	ICF	21,642	746		22,388	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	25,461	878	3,793	30,132	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.56%

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 01/01/71

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 32 and days of care provided 2,483

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: 12/31/18 Fiscal Year: 12/31/18

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Cent # 0004861 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	238,464	23,344	12,350	274,158		274,158		274,158		1
2	Food Purchase		198,387		198,387	(11,714)	186,673		186,673		2
3	Housekeeping	153,051	19,063		172,114		172,114		172,114		3
4	Laundry	72,994	5,067	2,939	81,000		81,000		81,000		4
5	Heat and Other Utilities			112,548	112,548		112,548	3,161	115,709		5
6	Maintenance	65,598	23,937	77,728	167,263		167,263	8,522	175,785		6
7	Other (specify):* Allocated Employee Benefits							1,083	1,083		7
8	TOTAL General Services	530,107	269,798	205,565	1,005,470	(11,714)	993,756	12,766	1,006,522		8
	B. Health Care and Programs										
9	Medical Director			25,919	25,919		25,919		25,919		9
10	Nursing and Medical Records	2,112,502	125,170	387,972	2,625,644		2,625,644		2,625,644		10
10a	Therapy		2,655	729,188	731,843		731,843	(82,712)	649,131		10a
11	Activities	43,179	2,225	2,307	47,711		47,711		47,711		11
12	Social Services	74,316		1,938	76,254		76,254		76,254		12
13	CNA Training										13
14	Program Transportation			8,399	8,399		8,399		8,399		14
15	Other (specify):* Allocated Employee Benefits							51,323	51,323		15
16	TOTAL Health Care and Programs	2,229,997	130,050	1,155,723	3,515,770		3,515,770	(31,389)	3,484,381		16
	C. General Administration										
17	Administrative	111,194		629,381	740,575		740,575	(629,381)	111,194		17
18	Directors Fees										18
19	Professional Services			209,193	209,193	(7,868)	201,325	(4,686)	196,639		19
20	Dues, Fees, Subscriptions & Promotions			34,566	34,566	2,190	36,756	(4,768)	31,988		20
21	Clerical & General Office Expenses	223,022	37,493	35,278	295,793	(2,190)	293,603	204,276	497,879		21
22	Employee Benefits & Payroll Taxes			495,365	495,365	11,714	507,079	(14,435)	492,644		22
23	Inservice Training & Education			4,900	4,900		4,900	663	5,563		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			27,021	27,021		27,021	794	27,815		25
26	Insurance-Prop.Liab.Malpractice			476,572	476,572		476,572	4,814	481,386		26
27	Other (specify):* Allocated Employee Benefits							51,327	51,327		27
28	TOTAL General Administration	334,216	37,493	1,912,276	2,283,985	3,846	2,287,831	(391,396)	1,896,435		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,094,320	437,341	3,273,564	6,805,225	(7,868)	6,797,357	(410,019)	6,387,338		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			125,863	125,863		125,863	17,844	143,707			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			1,578	1,578		1,578	(1,578)				32
33	Real Estate Taxes					7,868	7,868	180,770	188,638			33
34	Rent-Facility & Grounds			336,253	336,253		336,253	(336,253)				34
35	Rent-Equipment & Vehicles			62,151	62,151		62,151	4,912	67,063			35
36	Other (specify):*											36
37	TOTAL Ownership			525,845	525,845	7,868	533,713	(134,305)	399,408			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		279,383	25,999	305,382		305,382		305,382			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			231,608	231,608		231,608		231,608			42
43	Other (specify):* Non-Allowable			222,772	222,772		222,772	(222,772)				43
44	TOTAL Special Cost Centers		279,383	480,379	759,762		759,762	(222,772)	536,990			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,094,320	716,724	4,279,788	8,090,832		8,090,832	(767,096)	7,323,736			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	(11,013)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(387)	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	(13,071)	43		18
19	Entertainment	(2,859)	43		19
20	Contributions	(500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(205,639)	43		24
25	Fund Raising, Advertising and Promotional				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:	(164,448)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (397,917)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(369,179)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (369,179)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (767,096)		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

Glen Elston Nursing and Rehabilitation Centre, Ltd.

ID# 0004861

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Non-allowable professional fees	\$ (39,863)	19	1
2	Non-allowable office expense	(1,668)	43	2
3	Non-allowable patients clothing	(316)	43	3
4	Non-allowable auto expense - marketing	(4,716)	25	4
5	Non-allowable Illinois Council on Long Term Care Fees	(6,309)	20	5
6	Non-allowable late fees - interest expense	(5,391)	43	6
7	Non-allowable marketing employee benefits	(14,435)	22	7
8	Non-allowable marketing salaries	(90,172)	21	8
9	Non-allowable late fees - interest expense	(1,578)	32	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	(164,448)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,161	0	0	0	0	0	0	0	0	3,161	5
6	Maintenance	0	0	8,522	0	0	0	0	0	0	0	0	8,522	6
7	Other (specify):*	0	0	1,083	0	0	0	0	0	0	0	0	1,083	7
8	TOTAL General Services	0	0	12,766	0	0	0	0	0	0	0	0	12,766	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	(82,712)	0	0	0	0	0	0	(82,712)	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	51,323	0	0	0	0	0	0	51,323	15
16	TOTAL Health Care and Programs	0	0	0	0	(31,389)	0	0	0	0	0	0	(31,389)	16
	C. General Administration													
17	Administrative	0	0	(629,381)	0	0	0	0	0	0	0	0	(629,381)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(39,863)	0	12,949	10,268	11,960	0	0	0	0	0	0	(4,686)	19
20	Fees, Subscriptions & Promotions	(6,309)	0	183	0	1,358	0	0	0	0	0	0	(4,768)	20
21	Clerical & General Office Expenses	(101,185)	0	280,445	0	25,016	0	0	0	0	0	0	204,276	21
22	Employee Benefits & Payroll Taxes	(14,435)	0	0	0	0	0	0	0	0	0	0	(14,435)	22
23	Inservice Training & Education	0	0	374	0	289	0	0	0	0	0	0	663	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,716)	0	4,583	0	927	0	0	0	0	0	0	794	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,128	0	1,686	0	0	0	0	0	0	4,814	26
27	Other (specify):*	0	0	49,074	0	2,253	0	0	0	0	0	0	51,327	27
28	TOTAL General Administration	(166,508)	0	(278,645)	10,268	43,489	0	0	0	0	0	0	(391,396)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(166,508)	0	(265,879)	10,268	12,100	0	0	0	0	0	0	(410,019)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	6,121	11,723	0	0	0	0	0	0	0	17,844	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,578)	0	0	0	0	0	0	0	0	0	0	(1,578)	32
33	Real Estate Taxes	0	0	3,910	176,860	0	0	0	0	0	0	0	180,770	33
34	Rent-Facility & Grounds	0	0	0	(336,253)	0	0	0	0	0	0	0	(336,253)	34
35	Rent-Equipment & Vehicles	0	0	4,912	0	0	0	0	0	0	0	0	4,912	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,578)	0	14,943	(147,670)	0	0	0	0	0	0	0	(134,305)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(229,831)	0	0	7,059	0	0	0	0	0	0	0	(222,772)	43
44	TOTAL Special Cost Centers	(229,831)	0	0	7,059	0	0	0	0	0	0	0	(222,772)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(397,917)	0	(250,936)	(130,343)	12,100	0	0	0	0	0	0	(767,096)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
AMJED Trust dated 1/04/07	99.00 %	See Page 6 - Supplemental		See Attached Schedule A		
Sidney Glenner	1.00 %					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V	Total from Page 6A	629,381	Glen Health and Home Management, Inc.	A	378,445	(250,936)	2
3	V							3
4	V	Total from Page 6B	336,253	Elston Real Estate & Development, L.L.C.	B	205,910	(130,343)	4
5	V							5
6	V	Total from Page 6C	619,445	Therapy Masters, Inc.	C	631,545	12,100	6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A - Glenner 1995 Family Trust 58.50 % Sidney Glenner 41.50 %				11
12	V			B - Owned 100.00 % by SLG Limited Partnership				12
13	V			C - Owned 100.00% by Sidney Glenner				13
14	Total		\$ 1,585,079			\$ 1,215,900	\$ * (369,179)	14

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

Facility Name & ID Number

Glen Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Administrative Service Fees	\$ 629,381	Glen Health and Home Management, Inc.	A	\$	\$ (629,381) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,161	3,161 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,660	2,660 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	12,949	12,949 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	183	183 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	14,403	14,403 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	50,157	50,157 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	374	374 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	4,583	4,583 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,128	3,128 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	6,121	6,121 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	3,910	3,910 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	4,912	4,912 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	5,862	5,862 28
29	V						
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	266,042	266,042 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(50,157)	(50,157) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	1,083	1,083 32
33	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	49,074	49,074 33
34	V						
35	V						
36	V						
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %			
38	V						
39	Total		\$ 629,381			\$ 378,445	\$ * (250,936) 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	43 Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 1,668	\$	1,668	15
16	V	19 Professional Fees		Elston Real Estate & Development, L.L.C.	B	10,268		10,268	16
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B				17
18	V	34 Rental Income	336,253	Elston Real Estate & Development, L.L.C.	B			(336,253)	18
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	176,860		176,860	19
20	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	11,723		11,723	20
21	V	43 Interest Expense - Late Fees		Elston Real Estate & Development, L.L.C.	B	5,391		5,391	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V			B - Ownership: 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		\$ 336,253			\$ 205,910	\$ *	(130,343)	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	\$ 619,445	Therapy Masters, Inc.	C	\$ 536,733	\$ (82,712)	15
16	V	19 Professional Fees		Therapy Masters, Inc.	C	11,960	11,960	16
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	1,358	1,358	17
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C			18
19	V	21 Clerical		Therapy Masters, Inc.	C	1,376	1,376	19
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	53,576	53,576	20
21	V	23 Training and Education		Therapy Masters, Inc.	C	289	289	21
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	927	927	22
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	23,640	23,640	23
24	V	22 Employment Benefits and Payroll		Therapy Masters, Inc.	C	(53,576)	(53,576)	24
25	V	15 Employment Benefits - Therapy		Therapy Masters, Inc.	C	51,323	51,323	25
26	V	27 Employment Benefits - Clerical		Therapy Masters, Inc.	C	2,253	2,253	26
27	V	26 Insurance Liability		Therapy Masters, Inc.	C	1,686	1,686	27
28	V							28
29	V							29
30	V							30
31	V			C - Ownership: 100.00 % Sidney Glenner				31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 619,445			\$ 631,545	\$ * 12,100	39

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Cen # 0004861 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Sidney Glenner	Chairman of Board	Administrative	100.00 %		4	7.13%	Salary	\$	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	66,120	3	7.13%	Salary	4,382	Ln21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	193,327	4	7.13%	Salary	12,812	Ln21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	74,104	3	7.13%	Salary	4,911	Ln21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 22,105		13

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

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd. # 0004861 Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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	484,819	8	\$ 50,867	\$ 30,132	\$ 3,161	1
2	6	Repairs and Maintenance	Resident Days	484,819	8	42,798	30,132	2,660	2
3	19	Professional Fees	Resident Days	484,819	8	208,351	30,132	12,949	3
4	20	Licenses, Permits and Inspection	Resident Days	484,819	8	2,942	30,132	183	4
5	21	Clerical	Resident Days	484,819	8	231,735	30,132	14,403	5
6	22	Employee Benefits and Payroll	Resident Days	484,819	8	807,011	30,132	50,157	6
7	23	Training and Education	Resident Days	484,819	8	6,016	30,132	374	7
8	25	Auto Expenses	Resident Days	484,819	8	73,746	30,132	4,583	8
9	26	Insurance	Resident Days	484,819	8	50,335	30,132	3,128	9
10	30	Depreciation	Resident Days	484,819	8	98,490	30,132	6,121	10
11	33	Real Estate Taxes	Resident Days	484,819	8	62,907	30,132	3,910	11
12	35	Equipment and Vehicle Rental	Resident Days	484,819	8	79,032	30,132	4,912	12
13	6	Janitorial Salaries	Resident Days	484,819	8	94,316	94,316	5,862	13
14	17	Officer's Salaries	Resident Days	484,819	8		30,132	0	14
15	21	Administrative Salaries	Resident Days	484,819	8	4,280,568	4,280,568	266,042	15
16	22	Employee Benefits	Payroll					(50,157)	16
17	7	Employee Benefits - Janitorial	Payroll					1,083	17
18	27	Employee Benefits - Officer's	Payroll						18
19	27	Employee Benefits - Admin	Payroll					49,074	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,089,114	\$ 4,374,884	\$ 378,445	25

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 2017 report.		\$	170,000	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.)		\$	175,587	2
3. Under or (over) accrual (line 2 minus line 1).		\$	5,587	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	183,000	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.)		\$	7,868	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.)		\$	(14,058)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	182,397	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	143,667	8	
	2014	146,563	9	
	2015	149,495	10	
	2016	163,376	11	
	2017	184,296	12	
See Attached Schedule G For Calculation Of 2018 Real Estate Tax Accrual.				

FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Elston Nursing and Rehabilitation Centre, Ltd. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Michael Bilek

TELEPHONE (847) 674-5454 ext # 8215 FAX #: (847) 674-8311

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(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>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>175,586.00</u>	\$ <u>175,586.00</u>
2. <u>Allocated from Management Co:</u>	<u>Allocated portion to nursing home</u>	\$ <u>71,470.00</u>	\$ <u>3,910.00</u>
3. <u>13-15-404-016-0000</u>	<u>4352 North Keystone, Chicago IL</u>	\$ <u>14,832.45</u>	\$ <u>2,330.62</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>261,888.45</u></u>	\$ <u><u>181,826.62</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Glen Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,200 B. General Construction Type: Exterior Brick Frame Concrete & Seele Number of Stories Three

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

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

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

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

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

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

ELSTON REAL ESTATE & DEVELOPMENT LLC OWNS A BUILDING AT 4352 N. KEYSTONE. THIS BUILDING IS NOT ON THE
GROUNDS OF THE NURSING HOME NOR ADJACENT TO IT. THERE IS AN UNRELATED BUSINESS BETWEEN THE NURSING HOME
AND THE 4352 N. KEYSTONE BUILDING. THE 4352 N. KEYSTONE BUILDING IS USED BY THE NURSING HOME FOR STORAGE OF ITS' SUPPLIES
AND EQUIPMENT AND ALSO BY AN ENTITY CALLED DOLLAR-RIFFIC DISCOUNTS ELSTON LLC THAT IS OWNED BY SIDNEY GLENNER.

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>32,850</u>	<u>1971</u>	<u>\$ 40,000</u>	<u>1</u>
2	<u>Allocated Management Company:</u>			<u>5,284</u>	<u>2</u>
3	TOTALS	32,850		\$ 45,284	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	117		1971	1964	\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5											5
6	Alloc from			1996	112,727						6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Communication system			1975	8,549		8			8,549	9
10	Fire door and wiring			1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring			1977	1,055		10			1,055	11
12											12
13											13
14	Water heater			1980	886		10			886	14
15	Cabinets and countertops			1981	5,386		10			5,386	15
16	Circuit breakers			1983	5,209		10			5,209	16
17	Building Improvements			1984	18,074		10			18,074	17
18	Building Improvements			1985	19,017		10			19,017	18
19	Building Improvements			1986	18,152		10			18,152	19
20	Building Improvements			1987	17,392		10			17,392	20
21	Building Improvements			1988	18,417		10			18,417	21
22	Building Improvements			1990	11,795		10			11,795	22
23	Building Improvements			1990	4,243		10			4,243	23
24	Building Improvements			1991	19,999		10			19,999	24
25	Building Improvements			1992	18,921		10			18,921	25
26	Building Improvements			1993	53,703		10			53,703	26
27	Building Improvements			1994	10,073		10			10,073	27
28	Building Improvements			1995	48,617		10			48,617	28
29	Wall fittings			1997	1,828		10			1,828	29
30	Concrete ramp			1997	1,480		10			1,480	30
31	Building Improvements			1995	37,112		10			37,112	31
32	Sprinkler system			1996	3,000		10			3,000	32
33	Nurses call station			1996	3,641		10			3,641	33
34	Door holders			1997	1,334		10			1,334	34
35	Install circuits and outlets			1997	2,500		10			2,500	35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

01/01/2018 Ending: 12/31/2018**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	Fencing	1997	\$ 2,560	\$	10	\$	\$	\$ 2,560	37
38	New brick chimney	1997	11,743		10			11,743	38
39	Install new sprinkler system	1997	2,685		10			2,685	39
40	Install alarm system	1997	2,082		10			2,082	40
41	Brick replacement - chimney	1998	5,330		10			5,330	41
42	Access control system with back-up power supply	1998	1,318		10			1,318	42
43	High pressure sodium fixtures	1998	1,900		10			1,900	43
44	Install door alarm on all three floors	1998	6,515		10			6,515	44
45	Sprinkler system for all three floors	1999	9,167		10			9,167	45
46	Fire dampers installation	1999	3,220		10			3,220	46
47									47
48									48
49	Concrete	1998	1,755		10			1,755	49
50	Install gate	1999	1,600		10			1,600	50
51	Fireproofing	1999	2,250		10			2,250	51
52	Relocate and rewire nurses call station	1999	2,500		10			2,500	52
53	Fire dampers installation	1999	2,062		10			2,062	53
54	Relocate boxes to 8'	1999	1,000		10			1,000	54
55	Fire dampers installation	1999	800		10			800	55
56	Installation of exhaust pipe for the laundry room	1998	1,300		10			1,300	56
57	Extend iron railings	1998	1,250		10			1,250	57
58	Relocate and rewire nurses call station	1999	8,800		10			8,800	58
59	Sprinkler system for all three floors	1999	9,000		10			9,000	59
60	Sprinkler system for all three floors	1999	9,333		10			9,333	60
61	Install flow switch	2000	2,300		10			2,300	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655		10			4,655	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826		10			29,826	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387		10			20,387	64
65	Fire alarm system	2000	48,484		10			48,484	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928		10			6,928	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600		10			2,600	67
68	Floor tiles, floor patches, cove base installation	2000	6,319		10			6,319	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,841,972	\$		\$	\$	\$ 1,729,245	70

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

01/01/2018 Ending: 12/31/2018**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		\$ 1,841,972	\$		\$	\$	\$ 1,729,245	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028		10			11,028	2
3	Bernardsville border	2000	1,575		10			1,575	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669		10			1,669	4
5	Emerson wall fit	2000	1,988		10			1,988	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810		10			1,810	6
7	Concrete & piping work	2000	2,550		10			2,550	7
8	Nurses station	2000	11,070		10			11,070	8
9	Furnish & install new steel door	2000	1,875		10			1,875	9
10	Install shower valve units and faucets	2000	2,904		10			2,904	10
11									11
12									12
13	Asphalt paving in parking lot, new catch basin	2000	57,945		10			57,945	13
14	Advantage Mechanical project	2000	6,500		10			6,500	14
15	Custom wardrobes	2001	7,438		10			7,438	15
16	Remove lobby wall and install ceiling	2001	13,864		10			13,864	16
17									17
18	Sprinkler system heads	2001	2,750		10			2,750	18
19	Tile project	2001	2,983		10			2,983	19
20	New entrance addition project	2001	20,000		10			20,000	20
21	Cabinets and shelving	2001	1,841		10			1,841	21
22	Custom wardrobes	2001	11,123		10			11,123	22
23	Illinois Improvement project	2002	12,223		10			12,223	23
24	Furnish and install automatic door equipment	2002	13,378		10			13,378	24
25	Lighting for entrance	2002	3,500		10			3,500	25
26	Grout and mortar for ceramic wall tile	2002	3,137		10			3,137	26
27	Wallcovering installation	2002	21,647		10			21,647	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900		10			99,900	28
29	Awning	2002	5,850		10			5,850	29
30	Affiliated Customer Service project	2002	1,160		10			1,160	30
31	Affiliated Customer Service project	2002	1,995		10			1,995	31
32	Electrical project	2002	2,860		10			2,860	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,168,535	\$		\$	\$	\$ 2,055,808	34

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

01/01/2018 Ending: 12/31/2018**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		\$ 2,168,535	\$		\$	\$	\$ 2,055,808	1
2	Installation of one convex awning	2002	3,800		10			3,800	2
3	Elevator modernization project	2003	27,800		10			27,800	3
4	Installation of new 100amp elevator feeder line	2003	3,000		10			3,000	4
5	HVAC wall unit project	2003	1,200		10			1,200	5
6	Elevator modernization project	2004	3,000		10			3,000	6
7									7
8	Fire protection project	2004	1,435		10			1,435	8
9	Installation of camera and alarm for patio door	2004	1,952		10			1,952	9
10	Replace upper tube on leaking boiler	2004	1,063		10			1,063	10
11	Installation of solid state drive assembly for elevator door	2004	1,180		10			1,180	11
12	Adjust restrictor on passenger elevator	2004	1,366		10			1,366	12
13	Storage Building	2004	58,947	1,965	30	1,965		29,475	13
14	Install pipe railing connections	2005	9,600		10			9,600	14
15	Furnish and install new roller guides to elevator	2005	3,450		10			3,450	15
16	Furnish and install vertical rod devices	2005	2,246		10			2,246	16
17									17
18	Remove and install new detector edge on elevator	2005	1,850		10			1,850	18
19	Build and install custom wardrobes with drawers	2005	38,868		10			38,868	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293		10			1,293	20
21	Elevator modernization project	2004	3,700		10			3,700	21
22	New elevator controller and fixtures	2006	44,711		10			44,711	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480		10			8,480	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950		10			2,950	24
25	Reroute flood pump to outside basin	2007	2,500		10			2,500	25
26	Furnish and install new powerflame burner	2007	9,100		10			9,100	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	480	10	480		9,590	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	160	10	160		3,200	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	190	10	190		3,800	29
30					10				30
31	Installation of fire extinguisher system	2009	2,900	290	10	290		2,755	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		4,750	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,426,516	\$ 3,585		\$ 3,585	\$	\$ 2,283,922	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		\$ 2,426,516	\$ 3,585		\$ 3,585	\$	\$ 2,283,922	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		4,237	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		2,755	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		7,581	4
5	Roofing project	2009	24,650	2,465	10	2,465		23,418	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	838	10	838		7,123	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	991	10	991		8,424	7
8	Install sprinkler heads in elevator shaft, electrical closet	2012	5,250	525	10	525		3,413	8
9	Furnish and install 12 resident room entrance doors on the first and second floors and 24 resident room washroom doors on	2012	28,500	2,850	10	2,850		18,525	9
10	the first and second floors - paint exterior building eve								10
11	Remove cove base and install vinyl tile on the first floor corridor	2012	28,970	2,897	10	2,897		18,831	11
12	and the third floor corridor								12
13	Furnish and install lower nest of tubes for pacific boiler	2012	4,805	480	10	480		3,120	13
14	Install double sink, hand sink, copper supply lines in kitchen	2012	2,600	260	10	260		1,690	14
15	Custom built-in cabinetry	2012	8,650	865	10	865		5,623	15
16	Custom built-in cabinetry, desk, tables and shelves	2012	4,180	418	10	418		2,717	16
17	Furnish AO Smith 420,000 BTU boiler	2013	5,054	505	10	505		2,778	17
18	Remove cove base and install vinyl tile on the second and third	2013	28,684	2,868	10	2,868		15,774	18
19	floor resident rooms								19
20	Furnish 100 yards of sheet vinyl and 48 linear feet reducer track	2014	4,052	405	10	405		1,823	20
21	in the third floor resident room bathrooms and closets								21
22	Install new double detector check backflow preventer	2014	4,500	450	10	450		2,025	22
23	Install contacts in fire pump and run electrical wiring to the panel	2014	3,258	326	10	326		1,467	23
24	Furnish and install new slider windows in all resident rooms	2014	45,700	4,570	10	4,570		20,565	24
25	throughout the facility								25
26	Furnish and install vinyl plank floor with border and paint	2014	4,300	430	10	430		1,935	26
27	in three resident rooms on the second floor								27
28	Furnish and install vinyl plank floor and millwork base, paint	2014	3,404	340	10	340		1,530	28
29	in 2 resident rooms on the first floor								29
30	Install new Tramco 3HP ejector pump	2014	7,633	763	10	763		3,434	30
31	Furnish and install light switches and outlets on first, second and	2014	18,500	1,850	10	1,850		8,325	31
32	third floors								32
33	TOTAL (lines 1 thru 33)		\$ 2,692,830	\$ 30,215		\$ 30,215	\$	\$ 2,451,035	33

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 2,692,830	\$ 30,215		\$ 30,215	\$	\$ 2,451,035	1
2	Install flood control system with double gated valve	2014	7,000	700	10	700		3,150	2
3	Install new high efficiency Carrier 5 ton furnace system with	2015	6,650	665	10	665		1,996	3
4	all new sheet metal work								4
5	Install bottom sliding track on 24 closet sliding doors in resident	2015	3,650	365	10	365		1,096	5
6	rooms, fabricate and install hallway granite ledges on 1st, 2nd								6
7	and 3rd floors								7
8	Replace motor and control for door	2015	2,705	271	10	271		812	8
9	Purchase of conductor cable and rewiring of the first floor call	2016	8,153	815	10	815		2,038	9
10	light system								10
11	Tuckpointing in the front exterior of building and chimney	2016	3,400	340	10	340		850	11
12	Install switch disconnects, run circuits for a/c compressor on the	2016	4,820	482	10	482		1,205	12
13	side of the building								13
14	Furnish and install stanley duraglide motor, glide control on	2016	2,535	254	10	254		635	14
15	entrance door								15
16	Install openings for electrical receptacles and light switches, run	2016	3,410	341	10	341		853	16
17	data cables								17
18	Frame, drywall, paint and install door in conference room	2016	9,160	916	10	916		2,290	18
19	Roofing project	2016	9,000	900	10	900		2,250	19
20	Furnish and install exterior air-conditioning unit	2016	12,838	1,284	10	1,284		3,210	20
21	Vinyl Flooring, Cove Base Ceiling Lights, Window Treatments,	2017	72,704	7,270	10	7,270		10,905	21
22	Wallpaper for Private Rooms on the First Floor.								22
23	Wallpaper, Cove Base, Carpet, Vinyl Floor, Wallpaper,	2017	75,695	7,570	10	7,570		11,355	23
24	Handrails, Nurses Station on the first floor								24
25	Flooring, Base, Ceiling Grid and Tile, 10 Bathroom Remodels,								25
26	Hallway Remodel on the First Floor	2017	100,235	10,024	10	10,024		15,036	26
27	65 Face Doors, Reface Front Reception, New Credenza and	2017	15,550	1,555	10	1,555		2,333	27
28	Cabinets on the First Floor								28
29	Furnish Light Fixture, Wiring, Outlets, Bathroom Tiles, Paint	2017	18,410	1,841	10	1,841		2,762	29
30	Purchase of 15 White Madera 16 1/2 Toilets.	2017	3,042	304	10	304		456	30
31	Physical Therapy Room: Ceiling, Light Fixtures, Flooring,	2017	10,280	1,028	10	1,028		1,542	31
32	Paint.								32
33	Bathroom Sprinkler Replacement.	2017	18,200	1,820	10	1,820		2,730	33
34	TOTAL (lines 1 thru 33)		\$ 3,080,267	\$ 68,960		\$ 68,960	\$	\$ 2,518,539	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	\$ 3,080,267	\$ 68,960		\$ 68,960	\$	\$ 2,518,539		1
2	Shower Room Remodel, Flooring, Tile, Fixtures in Washrooms.	2017	23,540	2,354	10	2,354		3,531	2
3	Furnish and Install 128 x 86 Glass with Track and Rails	2017	6,600	660	10	660		990	3
4	for PT Room.								4
5	Reface 40 Doors on the First Floor.	2017	6,800	680	10	680		1,020	5
6	Purchase of 22 Schlage Door Lever Sets.	2017	2,747	275	10	275		412	6
7	Purchase of Light Fixtures, Wallpaper, Tile and Curtains.	2017	21,056	2,106	10	2,106		3,159	7
8	Custom Vanity and File Cabinets with Quartz Top.	2017	4,000	400	10	400		600	8
9	Remove Concrete along Building and Build Retaining Wall.	2017	3,400	340	10	340		510	9
10	Furnish and Install Light Fixtures, Carpet, Tile in the Lobby.	2017	4,930	493	10	493		740	10
11	Furnish and Install 2 Window Sills.	2017	4,500	450	10	450		675	11
12	Furnish and Install Build Out for Oxygen Room.	2017	4,300	430	10	430		645	12
13	Purchase of Signage.	2017	2,918	292	10	292		438	13
14	Install Light Fixtures, Piping, New Drain in Washrooms-1s flr	2017	6,900	690	10	690		1,035	14
15									15
16	Purchase of hydronic heating boiler	2018	3,399	170	10	170		170	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	See Attached Schedule L:								27
28	Leasehold Improvements Allocated from Management Company:	1998	6,208					20,095	28
29	Leasehold Improvements Allocated from Management Company:	1999	2,592						29
30	Leasehold Improvements Allocated from Management Company:	2000	311						30
31	Leasehold Improvements Allocated from Management Company:	2008	935						31
32	Leasehold Improvements Allocated from Management Company:	2016	9,261						32
33	Leasehold Improvements Allocated from Management Company:	2018	788						33
34	TOTAL (lines 1 thru 33)		\$ 3,195,452	\$ 78,300		\$ 78,300	\$	\$ 2,552,559	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 519,872	\$ 64,929	\$ 64,929	\$	5, 10 years	\$ 186,632	71
72	Current Year Purchases	9,553	478	478		5, 10 years	478	72
73	Fully Depreciated Assets	129,079				5, 10 years	129,079	73
74	Allocated from Therapy Masters, Mgt Co:	55,881					49,438	74
75	TOTALS	\$ 714,385	\$ 65,407	\$ 65,407	\$		\$ 365,627	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:			\$ 11,509	\$	\$	\$		\$ 11,509	76
77										77
78										78
79										79
80	TOTALS			\$ 11,509	\$	\$	\$		\$ 11,509	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)	\$ 3,966,630	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 143,707	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 143,707	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,929,695	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

12.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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

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

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

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: \$ 63,981 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	<u>Allocated from Management Co:</u>			<u>3,082</u>	19
20					20
21	TOTAL		\$	\$ 3,082	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>
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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	Ln10a,Col 3	hrs	\$	4,017	\$ 269,206	\$	4,017	\$ 269,206	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,370	89,252		1,370	89,252	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		5,910	370,730	2,655	5,910	373,385	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				279,383		279,383	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology and Laboratory Other (specify):	Ln 39, Col 3				25,999			25,999	13
14	TOTAL			\$	11,297	\$ 755,187	\$ 282,038	11,297	\$ 1,037,225	14

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

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861Report Period Beginning: 01/01/2018Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(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	\$ (192,442)	\$ (190,206)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>6,887</u>)	1,973,446	1,973,446	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	351,917	351,917	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		1,097,895	8
9	Other(specify): <u>Insurance Receivable</u>			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,132,921	\$ 3,233,052	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		40,000	13
14	Buildings, at Historical Cost		1,291,627	14
15	Leasehold Improvements, at Historical Cost	1,663,717	1,903,825	15
16	Equipment, at Historical Cost	621,668	725,894	16
17	Accumulated Depreciation (book methods)	(1,478,162)	(2,929,695)	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 (specify):			22
23	Other(specify): <u>Due from Related Party:</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 807,223	\$ 1,031,651	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,940,144	\$ 4,264,703	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,616,072	\$ 3,616,072	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	228,053	228,053	30
31	Accrued Taxes Payable (excluding real estate taxes)	55,433	55,433	31
32	Accrued Real Estate Taxes(Sch.IX-B)		183,000	32
33	Accrued Interest Payable		188,395	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	1,266,701	1,266,701	36
37	<u>Due to Related Parties:</u>	1,679,637	1,679,637	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,845,896	\$ 7,217,291	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		1,259,175	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,259,175	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,845,896	\$ 8,476,466	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,905,752)	\$ (4,211,763)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,940,144	\$ 4,264,703	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,524,270)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,524,270)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,381,482)	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)	\$ (1,381,482)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (3,905,752)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd # 0004861 Report Period Beginning: 01/01/2018Ending: 12/31/2018**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required**

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,410,900	1
2	Discounts and Allowances for all Levels	(1,479,479)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,931,421	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,325,811	6
7	Oxygen	58,626	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,384,437	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	201,366	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	59,005	19
20	Radiology and X-Ray	2,158	20
21	Other Medical Services	117,358	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 379,887	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	13,605	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,605	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)	\$ 6,709,350	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,005,470	31
32	Health Care	3,515,770	32
33	General Administration	2,283,985	33
B. Capital Expense			
34	Ownership	525,845	34
C. Ancillary Expense			
35	Special Cost Centers	528,154	35
36	Provider Participation Fee	231,608	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,090,832	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,381,482)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,381,482)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,378,451	44
45	Private Pay - Net Inpatient Revenue	135,752	45
46	Medicare - Net Inpatient Revenue	1,020,791	46
47	Other-(specify)	323,529	47
48	Other-(specify)	72,898	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,931,421	49

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

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

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

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

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

0004861

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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	1,969	2,187	\$ 107,766	\$ 49.28	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,149	14,331	348,610	24.33	3
4	Licensed Practical Nurses	19,879	22,074	632,345	28.65	4
5	CNAs & Orderlies	53,239	57,051	993,115	17.41	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,195	2,565	30,260	11.80	9
10	Activity Assistants	1,110	1,110	12,919	11.64	10
11	Social Service Workers	3,952	4,269	74,316	17.41	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,153	3,040	39,861	13.11	14
15	Cook Helpers/Assistants	13,182	13,987	198,603	14.20	15
16	Dishwashers					16
17	Maintenance Workers	2,783	3,164	65,598	20.73	17
18	Housekeepers	9,412	10,536	153,051	14.53	18
19	Laundry	5,262	5,761	72,994	12.67	19
20	Administrator	1,960	2,224	111,194	50.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,941	11,092	223,022	20.11	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	1,626	1,820	30,666	16.85	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	141,812	155,211	\$ 3,094,320 *	\$ 19.94	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	\$ 12,350	Ln 1, Col 3	35
36	Medical Director	Monthly	25,919	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,960	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	2,307	Ln 11, Col 3	44
45	Social Service Consultant	40	1,418	Ln 12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	520	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	88	\$ 49,474		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	5,741	\$ 344,435	Ln 10, Col 3	50
51	Licensed Practical Nurses	605	31,464	Ln 10, Col 3	51
52	Certified Nurse Assistants/Aides	163	4,233	Ln 10, Col 3	52
53	TOTAL (lines 50 - 52)	6,508	\$ 380,132		53

Facility Name & ID Number Glen Elston Nursing and Rehabilitation Centre, Ltd.# 0004861Report Period Beginning: 01/01/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$12,809
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5, 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 23,043 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. \$ 231,608
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 benefit on Schedule V. \$ 11,714 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. **Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees

Glen Elston Nursing and Rehabilitation Centre, Ltd.

12/31/2018

Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

3		
OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
Elston 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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0
Jonathan Glenner	10,738	11,328	11,243	6,825	7,158	10,353	8,475	66,120
Daniel Glenner	31,396	33,121	32,874	19,956	20,929	30,271	24,780	193,327
Elliot Glenner	12,034	12,696	12,601	7,649	8,022	11,603	9,499	74,104
Total compensation received from other Nursing Homes	54,168	57,145	56,718	34,430	36,109	52,227	42,754	333,551

SCHEDULE C

XIX. SUPPORT SCHEDULES

Page 21

C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	3,766
Approved Admissions	Computers	105
Point ClickCare	Computers	34,848
Net Health	Computers	10,929
Kronos	Computers	15,161
Microsoft Corp	Computers	2,823
Comcast Business	Computers	15,627
RSM US LLP	Accounting	16,894
Much Shellist	Legal	3,577
Vanek, Larson & Kolb LLC	Legal	809
Marilyn P. Dunn	Legal	300
Signet Healthcare	Billing Consulting	63,750
Advanced Healthcare Recruiting	Employment Agency	5,900
Professional Search Network	Healthcare Executive Search	-5,143
Platinum Billing Solutions	A/R Collections	32,024
Resolute Healthcare Solutions	Healthcare Executive Search	1,067
Personnel Planners, Inc.	Unemployment Consulting	1,450
GCHMO, Inc.	Managed Care Consulting	3,900
Mack Communicaitons	Marketing	1,406
		<u>209,193</u>

Allocated from Management Co:

Point ClickCare - Computer Service	-37
Kronos - Computer Services	575
Health Data Systems, Inc. - Computer Services	207
Creative Tech Solutions - Computer Services	124
MB Financial Bank - LOC fees	2,668
Marcum - Accounting Services	224
McGladrey - Accounting Services	3,913
Polsinelli - Legal	1,095
Govig - Executive Search Service Consulting	1,492
Change Healthcare - Healthcare Technology and Business Solutions	75
Marilyn Dunn - Legal	11
Perspectives - Human Resource Consulting	23
TWG Benefits - 401K Plan Management	111
Company Nurse - W/C Consulting	5
Much Shellist - Legal	953
Julie McHugh - MDS Consulting	810
Murphy Consulting - HUD Consulting	50
Birdseye - Payroll Consulting Services	184
Saul, Ewing, Arnstein and Lehr - Legal retainer	466
Total allocated from Management Co.	<u>12,949</u>

Allocated from Therapy Masters, Inc.:

Virtu Senses - Computer Services	773
Kronos - Computer Services	3,363
Casamba - Computer Services	4,196
Health Data Systems - Computer Services	75
Post Acute Consulting	887
Marilyn Dunn - Legal	0
Career Tree Network - Therapy Recruitment	1,803
Theracore - Business Consulting	596
Personnel Planners - Financial Consulting	72
RSM - Accounting Services	159
TWG Benefits - 401K Plan Management	36
Total allocated from Therapy Masters, Inc.:	<u>11,960</u>

Allocated from Elston Real Estate & Development, LLC.:

Skidelsky & Associates - Real Estate Tax Reduction - Reclass to Line 33	5,118
Skidelsky & Associates - Real Estate Tax Reduction - 4352 N. Keystone - Non-allowable	2,400
First Real Estate Services - Real Estate Tax Appraisal - Reclass to Line 33	2,750
Total allocated from Elston Real Estate & Development, LLC.:	<u>10,268</u>

Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-5,118
Reclass First Real Estate Services - Real Estate Tax Appraisal to Line 33	-2,750

Non-Allowable Expenses:

Platinum Billing Solutions - A/R Collections	-32,024
Mack Communications - Marketing	-1,406
McGladrey - Accounting Services	-4,033
Skidelsky & Associates - Real Estate Tax Reduction - 4352 N. Keystone - Non-allowable	-2,400
Total Non-Allowable Expenses:	<u>-39,863</u>

Total adjustments page 21, Sch C. -12,554

Total Schedule V, line 19, column 8 196,639

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
 Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	19,949
FUTA	(45)
SUTA	1,106
Insurance - Hospital	30,090
Other Employee Benefits	(943)
Workers Compensation Insurance	0
401K Match	
Employee Benefits	
Total allocated from Management Co.	<u>50,157</u>
Allocated Employee Benefits to Line #'s 7,27	(50,157)
Allocated from Therapy Masters, Inc.	
FICA taxes	28204
FUTA	629
SUTA	1037
Insurance - Hospital	20355
Workers Compensation Insurance	3351
Total allocated from Therapy Masters, Inc.	<u>53,576</u>
Allocated Employee Benefits to Line #'s 15,27	(53,576)
Total allocated to Page 21	<u>0</u>

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2018

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
401K DEDUCTION	-2,411
ACCRUED UNION DUES	-2,191
CREDIT UNION	-19
ACCRUED RENT	573,407
ACCRUED WAGE ASSIGN.	1442
ACCRUED MNGMT FEES	696,710
REFUNDS EXCHANGE	-2,253
ADVANCE FROM HFS	2,016
Total, Page 17, Line 36	<u>1,266,701</u>

SCHEDULE F

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

Description	Amount	Reference
Non-allowable office expense	-1,668	43
Non-allowable patient clothing	-316	43
Non-allowable professional fees	-39,863	19
Non-allowable auto expense - marketing	-4,716	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-6,309	20
Non-allowable marketing salaries	-90,172	21
Non-allowable marketing employee benefits	-14,435	22
Non-allowable interest expense	-5,391	43
Non-allowable late fees - interest expense	-1,578	32
Total	<u>(164,448)</u>	

Glen Elston Real Estate & Development, LLC
 Accrued Real Estate Taxes
 12/31/2018

SCHEDULE G

	Accrued 1/01/18	Payments	Expense	Accrued 12/31/18
Balance @ 1/01/2018 - G/L# 251	(170,000.00)		(170,000.00)	
2018 Real Estate Taxes Paid		175,586.79	175,586.79	
9/13/18 cash receipt for the refund of 2015 real estate taxes		(14,057.86)	(14,057.86)	
Estimate 2017 taxes	175,586.79			
Estimated increase	4.00%			
Estimated 2018 taxes	182,610.26			
USE	183,000.00		183,000.00	(183,000.00)
Totals	(170,000.00)	161,528.93	174,528.93	(183,000.00)

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%
2003	96,525.62	(4,162.30)	-4.13%
2004	98,669.73	2,144.11	2.22%
2005	99,674.38	1,004.65	1.02%
2006	100,667.32	992.94	1.00%
2007	99,592.60	(1,074.72)	-1.07%
2008	100,591.89	999.29	1.00%
2009	124,779.46	24,187.57	24.05%
2010	130,211.59	5,432.13	4.35%
2011	129,670.04	(541.55)	-0.42%
2012	141,231.48	11,561.44	8.92%
2013	143,666.63	2,435.15	1.72%
2014	146,562.59	2,895.96	2.02%
2015	149,494.80	2,932.21	2.00%
2016	163,376.42	13,881.62	9.29%
2017	175,586.79	12,210.37	7.47%

Glen Elston Nursing and Rehabilitation Centre, LTD.
 Provider #0004861
 12/31/2018

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Billy Rakestraw	2/12/18	Chicago	Affiliated Home Dialysis	200
Billy Rakestraw	4/01/18	Chicago	Affiliated Home Dialysis	4,000
Billy Rakestraw	4/30/18	Chicago	Affiliated Home Dialysis	600
Billy Rakestraw	3/05/18	Chicago	Cynthia Chow and Assoc.	100
			Allocated From Management Company	374
			Allocated From Therapy Masters	289
			Total	5,563

SCHEDULE I

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

	Gas Cards/ Employee Reimburse	Employee Allowance	Vehicle Sticker	Total
Direct Expense	5,050	21,971	0	27,021
Non-Allowable auto expense - marketing				-4,716
Allocated from Therapy Masters, Inc.				927
Allocated from Management Company				4,583
TOTAL	<u>5,050</u>	<u>21,971</u>	<u>0</u>	<u>27,815</u>

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2018

XIX. SUPPORT SCHEDULES

SCHEDULE K

Page 21

F. Dues, Fees, Subscriptions and Promotions

<u>Description</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	19,118
Employment Fees	7,829
Joint Commission Annual Certification, Program Fee	3,090
Secretary of State Annual Report, Fees	200
City of Chicago Annual Business License, Elevator & Health Inspection Fees	200
CLIA Laboratory User Fee	150
Non-allowable Illinois Council on Long Term Care Fees	-6,309
Total adjustments page 21, Sch F.	<u>24,278</u>

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223885369	GLENCREST 111,372/460,292 0.241958452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08959185	GLENSHIRE 102,753/460,292 0.223234382	TOTAL				
1998 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900	6,647	6,647	6,647										
	87,339		87,339	87,339	22,363	24,168	22,112	8,945	22,298					
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	41,710	31,701	34,260	31,345	12,680	31,609					
2000 AQUATIC WORKS - BUILT IN FISH TAN	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 93,787	GLENCREST 103,262	GLEN OAKS 100,511	GLEN ELSTON 40,267	GLENSHIRE 78,093	GLENLAKE 74,334	TOTAL 488,234			
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949842	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 93,929	GLENCREST 92,291	GLEN OAKS 105,965	GLEN ELSTON 37,809	GLENSHIRE 81,480	GLENLAKE 76,498	BRENTWOOD 15,664	TOTAL 503,336		
					18.86%	18.34%	21.05%	7.47%	16.19%	15.25%	3.09%	100.00%		
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036	30,163	29,637	34,028	12,077	26,165	24,665	4,998	161,632		
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009														
					GLENBRIDGE 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 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 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					27,464	26,890	31,387	11,235	24,320	24,452	14,596	160,314		
					-226	-220	-258	-83	-200	-201	-119	-1,318		
					Amounts as reported on cost report. Differences due to error in formula: (Total allocated over 99.18 % not 100.00 %)									
RECALCULATION BASED ON 2009 CENSUS														
					GLENBRIDGE 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 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 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 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 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 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 92,688	GLENCREST 90,627	GLEN OAKS 105,904	GLEN ELSTON 37,909	GLENSHIRE 82,060	GLENLAKE 82,504	BRENTWOOD 49,247	TOTAL 540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
CALCULATION BASED ON 2015 CENSUS														
					GLENBRIDGE 91,738	GLENCREST 91,834	GLEN OAKS 88,288	GLEN ELSTON 38,356	GLENSHIRE 67,590	GLENLAKE 74,884	BRENTWOOD 46,627	BALLARD 49,340	GSALC 62,493	TOTAL 611,180
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632
CALCULATION BASED ON 2015 CENSUS														
					GLENBRIDGE 91,738	GLENCREST 91,834	GLEN OAKS 88,288	GLEN ELSTON 38,356	GLENSHIRE 67,590	GLENLAKE 74,884	BRENTWOOD 46,627	BALLARD 49,340	GSALC 62,493	TOTAL 611,180
					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 OFFICES	149,012			310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644
CALCULATION BASED ON 2015 CENSUS														
					GLENBRIDGE 91,738	GLENCREST 91,834	GLEN OAKS 88,288	GLEN ELSTON 38,356	GLENSHIRE 67,590	GLENLAKE 74,884	BRENTWOOD 46,627	BALLARD 49,340	GSALC 62,493	TOTAL 611,180
					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
CALCULATION BASED ON 2018 CENSUS														
					GLENBRIDGE 77,316	GLENCREST 77,898	GLEN OAKS 73,840	GLEN ELSTON 30,132	GLENSHIRE 49,223	GLENLAKE 71,194	BRENTWOOD 46,935	BALLARD 58,281	GSALC 58,281	TOTAL 494,819
					15.95%	16.07%	15.23%	6.22%	10.15%	14.68%	9.68%	12.02%	12.02%	100.00%
2018 CLOUD BASED DOOR SECURITY ACCESS SYSTEM PURCHASE OF COMPRESSOR AND WIRING FOR ROOF REMOVE AND REPLACE COMPRESSOR ON THE ROOF	3,736 5,442 3,500			323,322	51,561	51,950	49,243	20,095	32,826	47,479	31,301		38,867	323,322

SCHEDULE M

XIX. SUPPORT SCHEDULES

Page 14
Line 16. Rental Amount for Movable Equipment

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Postage meter	579
Copy machine	2,981
Ice-maker	1,282
Telephone system	22,284
Event Supplies Rental	670
Medical Equipment	34,355
Allocated from Management Company:	1,830
Total allocated to Page 14, Line 16	<u>63,981</u>