

Facility Name & ID Number Glenwood Healthcare & Rehab

0032839 Report Period Beginning: 1/1/2018 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 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	184	Skilled (SNF)	184	67,160	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	184	TOTALS	184	67,160	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			5,458	5,458	8
9	SNF/PED					9
10	ICF	37,080	1,679	365	39,124	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	37,080	1,679	5,823	44,582	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.38%

D. How many bed reserve days during this year were paid by the Department?
None (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 Non-allowable costs have been eliminated in Schedule V, Column 7

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

I. On what date did you start providing long term care at this location?
Date started 12/14/87

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/14/87 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 184 and days of care provided 3,315

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab # 0032839 Report Period Beginning: 1/1/2018 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	227,340	20,657	17,177	265,174		265,174		265,174		1
2	Food Purchase		232,177		232,177		232,177		232,177		2
3	Housekeeping	256,808	15,692		272,500		272,500		272,500		3
4	Laundry	67,828	45,178		113,006		113,006		113,006		4
5	Heat and Other Utilities			215,091	215,091		215,091	1,869	216,960		5
6	Maintenance	48,537	39,049	32,066	119,652		119,652	2,223	121,875		6
7	Other (specify):* Waste Disposal			9,280	9,280		9,280		9,280		7
8	TOTAL General Services	600,513	352,753	273,614	1,226,880		1,226,880	4,092	1,230,972		8
	B. Health Care and Programs										
9	Medical Director			28,800	28,800		28,800		28,800		9
10	Nursing and Medical Records	2,411,673	216,720	12,090	2,640,483		2,640,483	97,848	2,738,331		10
10a	Therapy	72,211			72,211		72,211		72,211		10a
11	Activities	137,868		4,697	142,565		142,565		142,565		11
12	Social Services	202,747		1,934	204,681		204,681		204,681		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*							14,822	14,822		15
16	TOTAL Health Care and Programs	2,824,499	216,720	47,521	3,088,740		3,088,740	112,670	3,201,410		16
	C. General Administration										
17	Administrative	135,427		512,676	648,103		648,103	(417,961)	230,142		17
18	Directors Fees										18
19	Professional Services			184,011	184,011		184,011	(5,398)	178,613		19
20	Dues, Fees, Subscriptions & Promotions			83,038	83,038		83,038	(18,607)	64,431		20
21	Clerical & General Office Expenses	164,268	3,047	63,263	230,578		230,578	162,578	393,156		21
22	Employee Benefits & Payroll Taxes			620,322	620,322		620,322		620,322		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,170	4,170		4,170	3,195	7,365		24
25	Other Admin. Staff Transportation			9,132	9,132		9,132	5,311	14,443		25
26	Insurance-Prop.Liab.Malpractice			446,515	446,515		446,515	2,240	448,755		26
27	Other (specify):*							35,825	35,825		27
28	TOTAL General Administration	299,695	3,047	1,923,127	2,225,869		2,225,869	(232,817)	1,993,052		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,724,707	572,520	2,244,262	6,541,489		6,541,489	(116,055)	6,425,434		29

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Glenwood Healthcare & Rehab

#0032839

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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			216,000	216,000		216,000	115,429	331,429			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,971	43,971		43,971	575,523	619,494			32
33	Real Estate Taxes			25,487	25,487		25,487	577,989	603,476			33
34	Rent-Facility & Grounds			1,439,633	1,439,633		1,439,633	(1,426,948)	12,685			34
35	Rent-Equipment & Vehicles			22,734	22,734		22,734	1,268	24,002			35
36	Other (specify):Mortgage Ins							59,750	59,750			36
37	TOTAL Ownership			1,747,825	1,747,825		1,747,825	(96,989)	1,650,836			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		80,028	590,477	670,505		670,505		670,505			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			360,000	360,000		360,000		360,000			42
43	Other (specify):* See Att Sch 4A	55,801		219,758	275,559		275,559	(270,551)	5,008			43
44	TOTAL Special Cost Centers	55,801	80,028	1,170,235	1,306,064		1,306,064	(270,551)	1,035,513			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,780,508	652,548	5,162,322	9,595,378		9,595,378	(483,595)	9,111,783			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Period Beginning
Period End

1/1/2018
12/31/2018

Schedule 4A

V. Cost Center Expenses

		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
	Ancillary Expense										
	E. Special Cost Centers										
43	Other (specify):*				0	0		0			
	Laboratory Expense			1,143	1,143	1,143		1,143			
	Radiology Expenses			3,865	3,865	3,865		3,865			
	Non-Allowable Expenses	55,801		214,750	270,551	270,551	(270,551)	0			
					0	0		0			
					0	0		0			
	TOTAL Other Special Cost Centers	55,801	0	219,758	275,559	275,559	(270,551)	5,008			

SEE ACCOUNTANTS' COMPILATION REPORT

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	(15,778)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(159,593)	30		9
10	Interest and Other Investment Income	(7,425)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(123)	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	(110)	20		17
18	Fines and Penalties	(10,849)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,800)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(176,202)	43		24
25	Fund Raising, Advertising and Promotional	(9,907)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,891)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(81,489)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (471,167)		\$	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)	(12,428)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (12,428)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (483,595)		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						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	

SEE ACCOUNTANTS' PREPARATION REPORT

Glenwood Healthcare & Rehab

ID# 0032839

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Marketing Wages	\$ (55,801)	43	1
2	Marketer Car Lease	(5,451)	35	2
3	PAC Dues	(20,601)	20	3
4	Offset Miscellaneous Income Against Office Supplies	(590)	21	4
5	Expense Capitalized Equipment Repair	1,968	6	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13	Building Co.			13
14	Bank Charges	(1,014)	21	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	(81,489)		49

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
Rita L. Geller	38.044%	Danville Care Center	Danville	Glenwood Terrace, LL	Skokie	Lessor
Bradley M. Alter	22.826%	Renaissance Care Center	Canton	Certified Health	Skokie	Management
ESBT Jennifer T. W. Chow	19.565%			Management, Inc.		
ESBT Julie Brum	19.565%					

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	21 Clerical & General Office Exp	\$	Glenwood Terrace LLC	100.00%	\$ 1,014	\$ 1,014	1
2	V	30 Depreciation		Glenwood Terrace LLC	100.00%	275,022	275,022	2
3	V	32 Interest	1,246	Glenwood Terrace LLC	100.00%	584,194	582,948	3
4	V	33 Real Estate Taxes		Glenwood Terrace LLC	100.00%	577,989	577,989	4
5	V	34 Rent-Facility & Grounds	1,439,633	Glenwood Terrace LLC	100.00%		(1,439,633)	5
6	V	36 Mortgage Insurance		Glenwood Terrace LLC	100.00%	59,750	59,750	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,440,879			\$ 1,497,969	\$ * 57,090	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	5 Heat and Other Utilities	\$	Certified Health Management, Inc.	100.00%	\$ 1,869	\$ 1,869
16	V	6 Maintenance		Certified Health Management, Inc.	100.00%	255	255
17	V	10 Nursing and Medical Records		Certified Health Management, Inc.	100.00%	97,848	97,848
18	V	15 Emp Benefit Alloc-Healthcare		Certified Health Management, Inc.	100.00%	14,822	14,822
19	V	17 Administrative	512,676	Certified Health Management, Inc.	100.00%	94,715	(417,961)
20	V	19 Professional Services		Certified Health Management, Inc.	100.00%	2,402	2,402
21	V	20 Dues, Fees, Subs & Promo		Certified Health Management, Inc.	100.00%	2,104	2,104
22	V	21 Clerical & Gen Office Expenses		Certified Health Management, Inc.	100.00%	163,168	163,168
23	V	24 Travel and Seminar		Certified Health Management, Inc.	100.00%	3,195	3,195
24	V	25 Other Admin Staff Transportation		Certified Health Management, Inc.	100.00%	5,311	5,311
25	V	26 Ins.-Prop, Liab, Malpractice		Certified Health Management, Inc.	100.00%	2,240	2,240
26	V	27 Emp Benefit Alloc-Gen Admin		Certified Health Management, Inc.	100.00%	35,825	35,825
27	V	34 Rent-Facility & Grounds		Certified Health Management, Inc.	100.00%	12,685	12,685
28	V	35 Rent-Equipment & Vehicle		Certified Health Management, Inc.	100.00%	6,719	6,719
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 512,676			\$ 443,158	\$ * (69,518)

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab # 0032839 Report Period Beginning: 1/1/2018 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 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	Bradley Alter	Owner	Administration	22.826%	See Att Sch 7A	16.91	33.82	Alloc. Salary	62,581	L17, C7	1
2	Zev Geller	Relative	Clerical	0.00	See Att Sch 7A	13.53	33.83	Alloc. Salary	22,832	L21, C7	2
3											3
4											4
5											5
6											6
7											7
8											8
9	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										9
10	anticipated to be considered allowable by the IL. Dept. of HFS.										10
11											11
12											12
13								TOTAL	\$ 85,413		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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab # 0032839 Report Period Beginning: 1/1/2018 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 Certified Health Management, Inc.
 Street Address 3856 W. Oakton
 City / State / Zip Code Skokie, IL 60076
 Phone Number (847) 674-4700
 Fax Number (847) 674-4733

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	Heat and Other Utilities	Census Days	131,793	3	\$ 5,526	\$ 44,582	\$ 1,869	1
2	6	Maintenance	Census Days	131,793	3	755	44,582	255	2
3	10	Nursing and Medical Records	Census Days	131,793	3	289,259	289,259	97,848	3
4	15	Emp Benefit Alloc-Healthcare	Census Days	131,793	3	43,817	44,582	14,822	4
5	17	Administrative	Census Days	131,793	3	279,995	279,995	94,715	5
6	19	Professional Services	Census Days	131,793	3	7,100	44,582	2,402	6
7	20	Dues, Fees, Subs & Promo	Census Days	131,793	3	6,220	44,582	2,104	7
8	21	Clerical & Gen Office Expenses	Census Days	131,793	3	482,357	419,164	163,168	8
9	24	Travel and Seminar	Census Days	131,793	3	9,445	44,582	3,195	9
10	25	Other Admin Staff Transportation	Census Days	131,793	3	15,701	44,582	5,311	10
11	26	Ins.-Prop, Liab, Malpractice	Census Days	131,793	3	6,623	44,582	2,240	11
12	27	Emp Benefit Alloc-Gen Admin	Census Days	131,793	3	105,906	44,582	35,825	12
13	34	Rent-Facility & Grounds	Census Days	131,793	3	37,500	44,582	12,685	13
14	35	Rent-Equipment & Vehicle	Census Days	131,793	3	19,864	44,582	6,719	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,310,068	\$ 988,418	\$ 443,158	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Glenwood Healthcare & Rehab

0032839

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	Cambridge Realty		X	Mortgage		6/26/18	\$ 11,600,000	\$ 11,520,807	7/1/2048	0.0434	\$ 261,277	1						
2	Cole Taylor Bank		X	Mortgage			11,000,000				260,388	2						
3	Cole Taylor Bank		X	Mortgage			2,500,000				59,107	3						
4												4						
5												5						
Working Capital																		
6	MB Financial		X	Line of Credit				105,416		0.0550	41,975	6						
7	Insurance Financing										1,996	7						
8												8						
9	TOTAL Facility Related						\$ 25,100,000	\$ 11,626,223			\$ 624,743	9						
B. Non-Facility Related*																		
10												10						
11												11						
12											(8,671)	12						
13											3,422	13						
14	TOTAL Non-Facility Related						\$	\$			\$ (5,249)	14						
15	TOTALS (line 9+line14)						\$ 25,100,000	\$ 11,626,223			\$ 619,494	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 59,750 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.)

SEE ACCOUNTANTS' PREPARATION REPORT

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

(See instructions.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glenwood Healthcare & Rehab COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0032839

CONTACT PERSON REGARDING THIS REPORT Brad Alter

TELEPHONE (847) 674-4700 FAX #: (847) 674-4733

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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>32-10-201-009-0000</u>	<u>Long Term Care Property</u>	\$ <u>530,657.52</u>	\$ <u>530,657.52</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>530,657.52</u></u>	\$ <u><u>530,657.52</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 Glenwood Healthcare & Rehab

0032839

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 98,010 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____

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

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

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

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

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

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

None

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

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Facility</u>		<u>1999</u>	<u>\$ 322,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 322,000	3

SEE ACCOUNTANTS' PREPARATION REPORT

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	184		1999	1975	\$ 5,474,000	\$	39	\$ 140,359	\$ 140,359	\$ 2,807,180	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1988		20,662		20			20,662	9
10	Various		1989		4,071		20			4,071	10
11	Various		1990		28,171		20			28,171	11
12	Various		1991		31,712		20			31,712	12
13	Various		1992		10,071		20			10,071	13
14	Various		1993		4,809		20			4,809	14
15	Various		1994		17,594		20			17,594	15
16	Various		1995		31,602		20			31,602	16
17	Various		1996		39,136		20			39,136	17
18	Various		1997		43,166		20			43,166	18
19	Various		1998		163,365		20	4,085	4,085	163,365	19
20	Various		1999		136,071		20	6,804	6,804	133,238	20
21	Various		2000		36,744		20	1,837	1,837	34,324	21
22	Various		2001		7,300		20	365	365	6,540	22
23	Various		2002		13,080		20	654	654	10,737	23
24	Various		2003		62,327		20	3,116	3,116	48,064	24
25	Various		2004		45,982		20	2,299	2,299	33,337	25
26	Various		2005		62,611		20	3,131	3,131	42,021	26
27	Various		2006		23,234		20	1,162	1,162	14,522	27
28	Various		2007		24,901		20	1,245	1,245	14,729	28
29	Various		2008		29,343		20	1,467	1,467	15,461	29
30	Various		2009		91,559		20	4,578	4,578	45,711	30
31	Various		2010		104,397		20	5,220	5,220	52,487	31
32	Various		2011		357,619		20	17,881	17,881	150,617	32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab# 0032839

Report Period Beginning:

1/1/2018

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	Doors	2012	\$ 13,173	\$	20	\$ 659	\$ 659	\$ 4,612	37
38	Hallways - Remove And Replace Wallcovering, Millwod, Paint	2012	49,245		20	2,462	2,462	16,004	38
39	Doors And Hallway Project	2012	11,335		20	567	567	3,685	39
40	Wallcovering, Corner Guards, Grab Bars, Signage - Kitchen, Bath	2012	3,414		20	171	171	1,167	40
41	Flooring, Corner Guards, Doors, Window Treatments-Rms A-3, A	2012	12,391		20	620	620	3,977	41
42	Paving	2012	3,100		20	155	155	1,137	42
43	Cove Base In Kitchen	2012	3,767		20	188	188	2,950	43
44	Rooftop Hvac	2012	6,600		20	330	330	2,035	44
45	New Hot Water Heater	2012	6,010		20	301	301	1,830	45
46	Flat Roof Replacement	2012	7,800		20	390	390	2,730	46
47	Overhead Door	2013	3,800		20	190	190	1,108	47
48	Roof Repair	2013	2,995		20	150	150	874	48
49	Parking Lot Sealcoat And Restriping	2013	3,217		20	161	161	1,055	49
50	Walls, Paint, Rails	2013	16,500		20	825	825	4,400	50
51	Ac/Heat Window Unit	2013	4,124		20	206	206	2,680	51
52	Energy Services - Hvac	2013	13,770		20	689	689	3,616	52
53	2 New Condensing Units And 2 New Air Handlers	2013	6,400		20	320	320	1,653	53
54	2 Condensing Units Out Of 10	2014	46,200		20	2,310	2,310	11,550	54
55	Replace Kitchen Drain	2014	10,920		20	546	546	2,730	55
56	New Water Heater	2014	9,952		20	498	498	2,489	56
57	Additonal Work For New Water Heater	2014	3,362		20	168	168	826	57
58	Walk In Cooler Door Replacement	2014	2,698		20	135	135	652	58
59	Install New Grease Separator	2014	5,980		20	299	299	1,445	59
60	New Kitchen Floor	2014	3,673		20	184	184	873	60
61	D Wing Shower Room - Replacement	2014	33,256		20	1,663	1,663	7,760	61
62	Alarm System	2014	2,526		20	126	126	589	62
63	New Power Generator	2014	3,510		20	176	176	820	63
64	Reclining Tub/Disinfecting System	2014	12,695		20	635	635	2,857	64
65	Roof Repair	2014	40,338		20	2,017	2,017	9,076	65
66	Ac Units Openings	2014	5,280		20	264	264	1,144	66
67	Dialysis Unit Electric Equipment	2014	7,150		20	358	358	2,981	67
68	Dialysis Unit Plumbing Equipment	2014	4,490		20	225	225	974	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,223,198	\$		\$ 212,191	\$ 212,191	\$ 3,905,606	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Glenwood Healthcare & Rehab# 0032839

Report Period Beginning:

1/1/2018

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		\$ 7,223,198	\$		\$ 212,191	\$ 212,191	\$ 3,905,606	1
2	Parking Lot Sealcoat	2014	3,375		20	169	169	807	2
3	Water Heater	2014	7,575		20	379	379	1,610	3
4	Hvac Testing	2014	3,650		20	183	183	762	4
5	Water Heater	2014	3,761		20	188	188	862	5
6	18Ga Wire With Connectors For Fire Damper	2014	2,655		20	133	133	609	6
7	Heating / Furnace Upgrade	2014	6,583		20	329	329	1,645	7
8	Drywall Replacement	2014	2,633		20	132	132	637	8
9	Slop Sink Work	2014	4,821		20	241	241	1,145	9
10	Security Door	2014	3,780		20	189	189	929	10
11	Heat/Cool 230V System Qty.4	2015	2,642		20	132	132	660	11
12	Replacement Of Hot Water Heater	2015	6,950		20	348	348	1,363	12
13	Roof Top Unit Replacement	2015	7,987		20	399	399	1,330	13
14	Light Fixtures For Dialysis	2015	3,700		20	185	185	740	14
15	Installation And Set Up Of Fire System	2015	2,880		20	144	144	504	15
16	Replace Two Roof Drains On East Roof	2015	5,221		20	261	261	827	16
17	Phone System Setup	2015	4,700		20	235	235	862	17
18	Replace Door-Maglock Clear Aluminum Finish	2016	2,577		20	129	129	387	18
19	Remove and Install Concrete and Relocate Drainage	2016	5,000		20	250	250	750	19
20	Landscaping-Variou Bushes and Flowers	2016	5,000		20	250	250	750	20
21	Design, Permitting and Pricing of Project-See P12C, Line 19	2016	6,800		20	340	340	1,020	21
22	Electrical Upgrades-Room A13, D200, Replace Circuit Panel	2017	12,511		20	626	626	1,252	22
23	Patching/Priming/Painting-A Hall, Room A12, A19, Dialysis	2018	4,725		20	236	236	236	23
24	Dining Room Remodel-Flooring, Ceiling Tiles, Lighting,								24
25	Painting, Drywall, Trim, Electrical	2018	46,850		20	2,343	2,343	2,343	25
26	Install Radon Reduction System, Testing	2018	21,730		20	1,087	1,087	1,087	26
27	Roof Repair B-Wing, Shingle Repair A Wing & D Wing	2018	28,772		20	1,439	1,439	1,439	27
28	PTACs (4)	2018	2,604		20	130	130	130	28
29	HVAC Repairs	2018	2,505		20	125	125	125	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,435,185	\$		\$ 222,793	\$ 222,793	\$ 3,930,417	34

SEE ACCOUNTANTS' PREPARATION REPORT

**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 12B, Carried Forward	\$ 7,435,185	\$		\$ 222,793	\$ 222,793	\$ 3,930,417		1
2									2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements (Real Estate Entity):								8
9	Design/Construct Front Entry for PT & Office Addition/Renovatio	2015	22,140		20	1,107	1,107	4,428	9
10	Dialysis Unit-Carpentry/Electrical & Lighting/Drywall/Demo	2015	257,927		20	12,896	12,896	52,622	10
11	C & D Wing Corridors/Shower Room/Therapy Room/Nurse Statio	2015	236,999		20	11,850	11,850	54,965	11
12	C-Wing Roof	2015	143,414		20	7,171	7,171	28,684	12
13	Install Storm Sewer Drain	2015	19,375		20	969	969	3,876	13
14	Install Backflow	2015	10,378		20	519	519	1,688	14
15	Roof Work	2015	35,702		20	1,785	1,785	7,140	15
16	Lounge and Conference Area Remodeling-Partitions				20				16
17	Bathrooms, Paint, Carpet, Light Fixtures, Sprinklers	2016	479,290		20	23,965	23,965	60,405	17
18	Therapy Room-Wallcovering, Cove Base, Vanity Cabinet	2016	28,973		20	1,449	1,449	1,449	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	Allocated from Certified Health Management	1997	32,752		20			32,752	27
28	Allocated from Certified Health Management	2014	9,209		20	461	461	2,533	28
29									29
30									30
31	Financial Statement Depreciation						(216,000)		31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,711,344	\$ 216,000		\$ 284,965	\$ 68,965	\$ 4,180,959	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Glenwood Healthcare & Rehab

0032839

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	\$ 418,821	\$	\$ 41,882	\$ 41,882	10	\$ 376,029	71
72	Current Year Purchases	30,947		1,547	1,547	10	1,547	72
73	Fully Depreciated Assets	821,453				10	821,453	73
74								74
75	TOTALS	\$ 1,271,221	\$	\$ 43,429	\$ 43,429		\$ 1,199,029	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		2010 Honda Accord	2013	\$ 13,769	\$	\$ 227	\$ 227	5	\$ 13,769	76
77		2014 Honda Accord	2017	15,459		2,808	2,808	5	5,616	77
78										78
79										79
80	TOTALS			\$ 29,228	\$	\$ 3,035	\$ 3,035		\$ 19,385	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,333,793	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 216,000	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 331,429	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 115,429	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,399,373	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	Land - 2015	143,230			87
88	Demolition	26,000			88
89					89
90					90
91	TOTALS	\$ 169,230	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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.

SEE ACCOUNTANTS' PREPARATION REPORT

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	<u>Allocated from Management Co.</u>				<u>12,685</u>			5
6								6
7	TOTAL				\$ 12,685			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 _____.

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: \$ 12,027

Description: Copier

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Resident Transportation</u>	<u>2011 Ford Elkhart Coach</u>	\$ <u>438.00</u>	\$ <u>5,256</u>	17
18					18
19					19
20	<u>Allocated from Management Co.</u>			<u>6,719</u>	20
21	TOTAL		\$ 438	\$ 11,975	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.

SEE ACCOUNTANTS' PREPARATION REPORT

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>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.
- SEE ACCOUNTANTS' PREPARATION REPORT

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	39(3)	hrs	\$		\$ 175,055	\$		\$ 175,055	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs			49,674			49,674	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2), (3)	hrs			201,834			201,834	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				80,028		80,028	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Purch Svc-Vet Adm</u>					26,817			26,817	12
13	Other (specify): <u>Dialysis</u>					137,097			137,097	13
14	TOTAL			\$		\$ 590,477	\$ 80,028		\$ 670,505	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab

0032839

Report Period Beginning: 1/1/2018

Ending:

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	\$ (199,762)	\$ (134,783)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>272,172</u>)	2,293,347	2,293,347	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	198,675	265,330	6
7	Other Prepaid Expenses	177,947	177,947	7
8	Accounts Receivable (owners or related parties)	236,671	1,115,419	8
9	Other(specify): <u>See Attached Schedule 17A</u>	2,511	1,489,462	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,709,389	\$ 5,206,722	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		322,000	13
14	Buildings, at Historical Cost		5,474,000	14
15	Leasehold Improvements, at Historical Cost	1,887,121	3,237,344	15
16	Equipment, at Historical Cost	1,137,509	1,300,449	16
17	Accumulated Depreciation (book methods)	(2,295,080)	(5,399,373)	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) <u>LTC Mgmt Stock</u>	70,641	239,871	22
23	Other(specify): <u>Loan Fees</u>		201,893	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 800,191	\$ 5,376,184	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,509,580	\$ 10,582,906	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 588,522	\$ 588,522	26
27	Officer's Accounts Payable	57,037	57,037	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	105,416	105,416	29
30	Accrued Salaries Payable	266,158	266,158	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,385	15,385	31
32	Accrued Real Estate Taxes(Sch.IX-B)		580,322	32
33	Accrued Interest Payable	707	42,374	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule 17A</u>	952,689	944,876	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,985,914	\$ 2,600,090	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,520,807	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)	\$	\$ 11,520,807	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,985,914	\$ 14,120,897	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,523,666	\$ (3,537,991)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,509,580	\$ 10,582,906	48

SEE ACCOUNTANTS' PREPARATION REPORT

*(See instructions.)

Facility Name: Glenwood Healthcare & Rehab
IDPH License ID Number: 0032839
Fiscal Year End: 12/31/2018

Schedule 17A

XV. Balance Sheet

Line 9 Other Current Assets (specify):

Description	Operating	After Consolidation
TAXES ON DEPOSIT	2,511	3,074
SINKING FUND		207,740
REAL ESTATE TAX ESCROW		250,115
REPLACEMENT RESERVE		185,320
MIP ESCROW		32,451
INSURANCE ESCROW		14,000
REPAIRS ESCROW		24,100
20% GUARANTY ESCROW		4,820
SPECIAL ESCROW		767,842
Total - Line 9	2,511	1,489,462

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
DUE TO IDPA	328,288	328,288
PATIENT SECURITY DEPOSITS	23,000	23,000
RENT PAYABLE	601,401	593,588
Total - Line 36	952,689	944,876

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,898,139	1
2	Restatements (describe):		2
3	See Attached Schedule 18A	(279,576)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,618,563	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(94,897)	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)	\$ (94,897)	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)	\$ 1,523,666	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name: Glenwood Healthcare & Rehab
IDPH License ID Number: 0032839
Fiscal Year End: 12/31/2018

Schedule 18A

XVI. Statement of Changes in Equity

Line 2 Restatements

Description	Amount
Adjustment to Retained Earning	(19)
Provider Tax	8,500
Bad Debt Expense	(404,942)
Repairs & Maint	(8,407)
Office Expense	303
Rent	70,000
Real Estate Taxes	(7,009)
Interest Expense	(61)
Depreciation	62,059
Total	<u><u>(279,576)</u></u>

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	\$ 9,404,167	1
2	Discounts and Allowances for all Levels	(27,054)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,377,113	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	114,809	6
7	Oxygen	42	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 114,851	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	352	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1	19
20	Radiology and X-Ray		20
21	Other Medical Services	149	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 502	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	7,425	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,425	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	590	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 590	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,500,481	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,226,880	31
32	Health Care	3,088,740	32
33	General Administration	2,225,869	33
B. Capital Expense			
34	Ownership	1,747,825	34
C. Ancillary Expense			
35	Special Cost Centers	946,064	35
36	Provider Participation Fee	360,000	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,595,378	40
41	Income before Income Taxes (line 30 minus line 40)**	(94,897)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (94,897)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,286,174	44
45	Private Pay - Net Inpatient Revenue	445,652	45
46	Medicare - Net Inpatient Revenue	1,840,396	46
47	Other-(specify) Managed Care	90,154	47
48	Other-(specify) Hospice (202,744)/Veterans (511,993)	714,737	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,377,113	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete 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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Glenwood Healthcare & Rehab

0032839

Report Period Beginning: 1/1/2018

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	2,000	2,124	\$ 93,395	\$ 43.97	1
2	Assistant Director of Nursing	1,885	1,987	85,984	43.27	2
3	Registered Nurses	10,106	10,555	352,811	33.43	3
4	Licensed Practical Nurses	24,573	25,935	763,884	29.45	4
5	CNAs & Orderlies	71,378	75,632	920,325	12.17	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,253	3,595	72,211	20.09	8
9	Activity Director	1,900	2,038	42,876	21.04	9
10	Activity Assistants	7,015	7,791	94,992	12.19	10
11	Social Service Workers	6,772	7,219	193,267	26.77	11
12	Dietician					12
13	Food Service Supervisor	1,763	1,895	52,245	27.57	13
14	Head Cook	4,927	5,356	64,311	12.01	14
15	Cook Helpers/Assistants	10,152	10,416	110,784	10.64	15
16	Dishwashers					16
17	Maintenance Workers	1,248	1,317	48,537	36.85	17
18	Housekeepers	20,236	21,618	256,808	11.88	18
19	Laundry	4,534	5,044	67,828	13.45	19
20	Administrator	1,889	1,997	135,427	67.82	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,531	12,048	164,268	13.63	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	830	915	38,561	42.14	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Sch 20A</u>	7,394	8,091	221,994	27.44	33
34	TOTAL (lines 1 - 33)	193,386	205,573	\$ 3,780,508 *	\$ 18.39	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	588	\$ 17,177	L1, C3	35
36	Medical Director	Monthly	28,800	L9, C3	36
37	Medical Records Consultant	33	2,285	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,805	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	340	1,934	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	961	\$ 60,001		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

Glenwood Healthcare & Rehab

Period Beginning **1/1/2018**
Period End **12/31/2018**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	4,165	4,635	156,713	33.81
Transportation	725	778	9,480	12.19
Marketing	2,504	2,678	55,801	20.84
TOTAL	<u>7,394</u>	<u>8,091</u>	<u>221,994</u>	

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
<u>Colleen Kamin</u>	<u>Administrator</u>	<u>0</u>	\$ <u>135,427</u>	<u>Workers' Compensation Insurance</u>	\$ <u>118,092</u>	<u>IDPH License Fee</u>	\$ <u>1,990</u>	
				<u>Unemployment Compensation Insurance</u>	<u>73,067</u>	<u>Advertising: Employee Recruitment</u>	<u>16,184</u>	
				<u>FICA Taxes</u>	<u>282,276</u>	<u>Health Care Worker Background Check</u>		
				<u>Employee Health Insurance</u>	<u>132,594</u>	(Indicate # of checks performed)		
				<u>Employee Meals</u>		<u>Patient Background Checks</u>	<u>168</u>	
				<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>IL Council on LTC Dues (less PAC Dues)</u>	<u>20,602</u>	
				<u>Other Employee Benefits</u>	<u>7,165</u>	<u>Dues & Subscriptions</u>	<u>3,593</u>	
				<u>Pension Plan Contribution</u>	<u>7,128</u>	<u>Licenses & Permits</u>	<u>7,500</u>	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 135,427			<u>Achieve Accreditation</u>	<u>10,783</u>	
(List each licensed administrator separately.)						<u>Allocated from Management Co.</u>	<u>2,104</u>	
B. Administrative - Other						Less: Public Relations Expense	()	
Description			Amount			Non-allowable advertising	()	
<u>Management Fees-See Page 6, Eliminated on P 3, C 7</u>			\$ <u>512,676</u>			Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 512,676	TOTAL (agree to Schedule V,	\$ 620,322	TOTAL (agree to Sch. V,	\$ 64,431	
(Attach a copy of any management service agreement)				line 22, col.8)		line 20, col. 8)		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
<u>Marcum LLP</u>	<u>Accounting Service</u>		\$ <u>25,200</u>				<u>Out-of-State Travel</u>	\$
<u>Templin Healthcare Accounting</u>	<u>Accounting Service</u>		<u>5,238</u>	<u>N/A</u>				
<u>MB Financial</u>	<u>Audit Fees</u>		<u>11,901</u>					
<u>Paychex</u>	<u>Payroll Processing</u>		<u>11,636</u>				<u>In-State Travel</u>	<u>4,680</u>
<u>Paycor</u>	<u>Payroll Processing</u>		<u>14,104</u>					
<u>Personnel Planners</u>	<u>Unemployment Consulting</u>		<u>3,621</u>					
<u>Wescom Solutions</u>	<u>Data Processing</u>		<u>45,913</u>				<u>Seminar Expense</u>	<u>(510)</u>
<u>On Shift</u>	<u>Data Processing</u>		<u>300</u>				<u>Allocated from Management Co.</u>	<u>3,195</u>
<u>Availity</u>	<u>Data Processing</u>		<u>6,808</u>					
<u>HR Online</u>	<u>Data Processing</u>		<u>864</u>					
<u>See Attached Schedule 21A</u>			<u>13,385</u>				Entertainment Expense	()
<u>See Attached Legal Schedule</u>	<u>Legal Fees</u>		<u>45,041</u>				(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)			\$ 184,011	TOTAL		\$	line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)							TOTAL	\$ 7,365

* Attach copy of IMRF notifications
 SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name: Glenwood Healthcare & Rehab
IDPH License ID Number: 0032839
Fiscal Year End: 12/31/2018

Schedule 21A

XIX. Support Schedules

C. Professional Services

Vendor/Payee	Type	Amount
Telemedicine Solutions	Data Processing	5,133
Allen Lefkovitz and Assoc PC	Real Estate Tax Assessment	4,500
Transworld Systems Inc	Billing Service	1,042
MPRO	IDR Review	1,510
Casamba	Access Hosting	1,200
Total		13,385

Facility Name & ID Number Glenwood Healthcare & Rehab# 0032839Report Period Beginning: 1/1/2018Ending: 12/31/2018**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. 41,203 IL Council on LTC
- (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 Yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 19,396 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. \$ 360,000
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. \$ None 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? 100% Ln 1
d. Have vehicle usage logs been maintained? N/A
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? N/A
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

SEE ACCOUNTANTS' PREPARATION REPORT