

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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

I. IDPH License ID Number: 0022111

Facility Name: Glen Oaks Nursing and Rehabilitation Centre, Ltd.

Address: 270 Skokie Highway Northbrook 60062
Number City Zip Code

County: Cook

Telephone Number: (847) 498-9320 Fax #: (847) 498-2990

HFS ID Number:

Date of Initial License for Current Owners: 12/01/1975

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

X

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer Telephone Number: (312) 634-4580
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)

(Type or Print Name) Sidney Glenner

(Title) President

Paid Preparer

(Signed)

(Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT

(Firm Name & Address) McGladrey & Pullen LLP One S. Wacker Drive, Suite 800, Chicago, IL 60606-4650

(Telephone) (312) 384-6000 Fax #: (312) 634-5518

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone #: (217) 782-1630

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

0022111 Report Period Beginning: 1/01/2011 Ending: 12/31/2011

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

1	2	3	4	
Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	164	164	59,860	1
2	Skilled (SNF)			2
3	Skilled Pediatric (SNF/PED)			3
4	134	134	48,910	4
5	Intermediate (ICF)			5
6	Intermediate/DD			6
7	Sheltered Care (SC)			7
8	ICF/DD 16 or Less			8
9	298	298	108,770	9
10	TOTALS			10

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	15,875	0	2,279	18,154	8
9	SNF/PED					9
10	ICF	83,903	2,186	343	86,432	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	99,778	2,186	2,622	104,586	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.15%

D. How many bed-hold days during this year were paid by the Department? 680 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/01/75

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 1/15/85 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 150 and days of care provided 1,598

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 10/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	517,417	100,919	5,964	624,300		624,300		624,300			1
2	Food Purchase		604,522		604,522	(23,612)	580,910	(15,192)	565,718			2
3	Housekeeping	362,240	69,060		431,300		431,300		431,300			3
4	Laundry	133,359	20,554	13,205	167,118		167,118		167,118			4
5	Heat and Other Utilities			223,592	223,592		223,592	8,591	232,183			5
6	Maintenance	144,774	55,888	81,764	282,426		282,426	8,937	291,363			6
7	Other (specify):* Allocated Employee Benefits							554	554			7
8	TOTAL General Services	1,157,790	850,943	324,525	2,333,258	(23,612)	2,309,646	2,890	2,312,536			8
	B. Health Care and Programs											
9	Medical Director			27,600	27,600		27,600		27,600			9
10	Nursing and Medical Records	3,858,998	414,155	165,347	4,438,500		4,438,500	(111,181)	4,327,319			10
10a	Therapy	103,474	236	271,489	375,199		375,199	(46,532)	328,667			10a
11	Activities	107,698	8,085	2,400	118,183		118,183		118,183			11
12	Social Services	222,482		770	223,252		223,252		223,252			12
13	CNA Training											13
14	Program Transportation			1,258	1,258		1,258		1,258			14
15	Other (specify):* Allocated Employee Benefits							23,526	23,526			15
16	TOTAL Health Care and Programs	4,292,652	422,476	468,864	5,183,992		5,183,992	(134,187)	5,049,805			16
	C. General Administration											
17	Administrative	175,505		1,097,343	1,272,848		1,272,848	(1,058,096)	214,752			17
18	Directors Fees											18
19	Professional Services			119,339	119,339	(29,395)	89,944	23,022	112,966			19
20	Dues, Fees, Subscriptions & Promotions			45,478	45,478	1,730	47,208	(969)	46,239			20
21	Clerical & General Office Expenses	186,877	73,676	73,355	333,908	(1,730)	332,178	588,464	920,642			21
22	Employee Benefits & Payroll Taxes			968,593	968,593	23,612	992,205		992,205			22
23	Inservice Training & Education			1,003	1,003		1,003	1,964	2,967			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			37,694	37,694	(22,146)	15,548	4,942	20,490			25
26	Insurance-Prop.Liab.Malpractice			131,481	131,481		131,481	4,286	135,767			26
27	Other (specify):* Allocated Employee Benefits							87,622	87,622			27
28	TOTAL General Administration	362,382	73,676	2,474,286	2,910,344	(27,929)	2,882,415	(348,765)	2,533,650			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,812,824	1,347,095	3,267,675	10,427,594	(51,541)	10,376,053	(480,062)	9,895,991			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			178,953	178,953		178,953	134,562	313,515			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4	4		4	2,103,151	2,103,155			32
33	Real Estate Taxes					29,395	29,395	579,787	609,182			33
34	Rent-Facility & Grounds			3,828,802	3,828,802		3,828,802	(3,828,802)				34
35	Rent-Equipment & Vehicles			20,297	20,297	22,146	42,443	9,407	51,850			35
36	Other (specify):* Mortgage Insurance							194,540	194,540			36
37	TOTAL Ownership			4,028,056	4,028,056	51,541	4,079,597	(807,355)	3,272,242			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		114,274	8,293	122,567		122,567		122,567			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* Non-Allowable			34,032	34,032		34,032	(34,032)				43
44	TOTAL Special Cost Centers		114,274	205,477	319,751		319,751	(34,032)	285,719			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,812,824	1,461,369	7,501,208	14,775,401		14,775,401	(1,321,449)	13,453,952			45

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

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(13,081)	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	9,430	30		9
10	Interest and Other Investment Income	(6,611)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,037)	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				18
19	Entertainment				19
20	Contributions	(850)	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	(25,861)	43		24
25	Fund Raising, Advertising and Promotional	(100)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(5,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(784,086)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (828,196)		\$	30

BHF USE ONLY							
48		49		50		51	

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 Amount	2 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)	(493,253)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (493,253)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,321,449)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	<u>Gift and Coffee Shops</u>		X			40
41	<u>Barber and Beauty Shops</u>		X			41
42	<u>Laboratory and Radiology</u>		X			42
43	<u>Prescription Drugs</u>		X			43
44	<u>Exceptional Care Program</u>		X			44
45	<u>Other-Attach Schedule</u>		X			45
46	<u>Other-Attach Schedule</u>		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

ID#0022111

Report Period Beginning:1/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (12,036)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(99,145)	10	2
3	Adjust Mgt Co. food to cost	(15,201)	2	3
4	Non-allowable professional fees	(50,015)	19	4
5	Non-allowable patient clothing	(184)	43	5
6	Non-allowable Illinois Council on Long Term Care Dues	(7,321)	20	6
7	Non-allowable office expense	(271)	43	7
8	Non-allowable loss on early extinguishment of debt	(599,913)	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(784,086)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

1/01/2011

Ending:

12/31/2011

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	(15,201)	0	0	0	9	0	0	0	0	0	0	(15,192)	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	8,591	0	0	0	0	0	0	0	0	8,591	5
6	Maintenance	0	0	8,937	0	0	0	0	0	0	0	0	8,937	6
7	Other (specify):*	0	0	554	0	0	0	0	0	0	0	0	554	7
8	TOTAL General Services	(15,201)	0	18,082	0	9	0	0	0	0	0	0	2,890	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	(111,181)	0	0	0	0	0	0	0	0	0	0	(111,181)	10
10a	Therapy	0	0	0	0	(46,532)	0	0	0	0	0	0	(46,532)	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	23,526	0	0	0	0	0	0	23,526	15
16	TOTAL Health Care and Programs	(111,181)	0	0	0	(23,006)	0	0	0	0	0	0	(134,187)	16
	C. General Administration													
17	Administrative	0	0	(1,058,096)	0	0	0	0	0	0	0	0	(1,058,096)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(50,015)	0	42,251	29,460	1,326	0	0	0	0	0	0	23,022	19
20	Fees, Subscriptions & Promotions	(7,321)	0	5,570	0	782	0	0	0	0	0	0	(969)	20
21	Clerical & General Office Expenses	(13,081)	0	599,208	0	2,337	0	0	0	0	0	0	588,464	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	1,139	0	825	0	0	0	0	0	0	1,964	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	4,623	0	319	0	0	0	0	0	0	4,942	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,286	0	0	0	0	0	0	0	0	4,286	26
27	Other (specify):*	0	0	87,428	0	194	0	0	0	0	0	0	87,622	27
28	TOTAL General Administration	(70,417)	0	(313,591)	29,460	5,783	0	0	0	0	0	0	(348,765)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(196,799)	0	(295,509)	29,460	(17,214)	0	0	0	0	0	0	(480,062)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd. # 0022111 Report Period Beginning: 1/01/2011 Ending: 12/31/2011

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	9,430	0	15,150	109,905	77	0	0	0	0	0	0	134,562	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(6,611)	0	0	2,109,762	0	0	0	0	0	0	0	2,103,151	32
33	Real Estate Taxes	0	0	14,085	565,702	0	0	0	0	0	0	0	579,787	33
34	Rent-Facility & Grounds	0	0	0	(3,828,802)	0	0	0	0	0	0	0	(3,828,802)	34
35	Rent-Equipment & Vehicles	0	0	9,407	0	0	0	0	0	0	0	0	9,407	35
36	Other (specify):*	0	0	0	194,540	0	0	0	0	0	0	0	194,540	36
37	TOTAL Ownership	2,819	0	38,642	(848,893)	77	0	0	0	0	0	0	(807,355)	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):*	(634,216)	0	0	600,184	0	0	0	0	0	0	0	(34,032)	43
44	TOTAL Special Cost Centers	(634,216)	0	0	600,184	0	0	0	0	0	0	0	(34,032)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(828,196)	0	(256,867)	(219,249)	(17,137)	0	0	0	0	0	0	(1,321,449)	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
Sidney Glenner	100.00 %	See Page 6-Supplemental		See Attached Schedule A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		From Page 6A	1,097,343	Glen Health and Home Management, Inc.	A	840,476	(256,867)	2
3	V								3
4	V		From Page 6B	3,828,802	Glen Oaks Real Estate and Development, L.L.C.	B	3,609,553	(219,249)	4
5	V								5
6	V		From Page 6C	271,237	Therapy Masters, Inc.	C	254,100	(17,137)	6
7	V								7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A - Sidney Glenner - 100.00 % through attribution				10
11	V				B - Sidney Glenner - 60.00 % (constructively)				11
12	V				C - Sidney Glenner - 100.00 %				12
13	V								13
14	Total			\$ 5,197,382			\$ 4,704,129	\$ * (493,253)	14

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

SEE ACCOUNTANTS' COMPILATION 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.

☒ X

 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	Management Fees	\$ 1,097,343	Glen Health and Home Management, Inc.	A	\$	(1,097,343)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	8,591	8,591	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,111	5,111	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	42,251	42,251	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	5,570	5,570	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	37,340	37,340	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	87,982	87,982	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,139	1,139	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,623	4,623	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	4,286	4,286	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	15,150	15,150	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	14,085	14,085	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,407	9,407	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,826	3,826	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	39,247	39,247	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	561,868	561,868	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(87,982)	(87,982)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	554	554	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,710	5,710	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	81,718	81,718	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,097,343			\$ 840,476	\$ * (256,867)	39

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

SEE ACCOUNTANTS' COMPILATION 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.

☒ X

 YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 29,460	\$ 29,460	15
16	V	43	Office Expense		Glen Oaks Real Estate and Development, L.L.C.	B	271	271	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	2,123,730	2,123,730	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(20,810)	(20,810)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	6,842	6,842	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	565,702	565,702	21
22	V	34	Rental Income	3,828,802	Glen Oaks Real Estate and Development, L.L.C.	B		(3,828,802)	22
23	V	36	Mortgage Insurance Premium		Glen Oaks Real Estate and Development, L.L.C.	B	194,540	194,540	23
24	V	43	Loss on Early Extinguishment of Debt		Glen Oaks Real Estate and Development, L.L.C.	B	599,913	599,913	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 3,828,802			\$ 3,609,553	\$ * (219,249)	39

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

SEE ACCOUNTANTS' COMPILATION 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.

☒ X

 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	\$ 271,237	Therapy Masters, Inc.	C	\$ 224,705	\$ (46,532)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	1,326	1,326	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	37	37	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	32	32	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,831	1,831	19
20	V	21	Clerical		Therapy Masters, Inc.	C	506	506	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	23,720	23,720	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	825	825	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	319	319	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	713	713	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(23,720)	(23,720)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	23,526	23,526	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	194	194	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	77	77	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	9	9	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 271,237			\$ 254,100	\$ * (17,137)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Report Period Beginning:

1/01/2011

Ending:

12/31/2011

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	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenBridge Nursing & Rehabilitation</u>	<u>Niles</u>	<u>See Attached Schedule A</u>			2
3			<u>Centre, Ltd.</u>					3
4								4
5	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenCrest Nursing & Rehabilitation</u>	<u>Chicago</u>				5
6			<u>Centre, Ltd.</u>					6
7								7
8	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>Glen Elston Nursing & Rehabilitation</u>	<u>Chicago</u>				8
9			<u>Centre, Ltd.</u>					9
10								10
11	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenShire Nursing & Rehabilitation</u>	<u>Richton Park</u>				11
12			<u>Centre, Ltd.</u>					12
13								13
14	<u>Sidney Glenner</u>	<u>80.00 %</u>	<u>GlenLake Terrace Nursing & Rehabilitation</u>	<u>Waukegan</u>				14
15	<u>Joshua Ray</u>	<u>20.00 %</u>	<u>Centre, Ltd.</u>					15
16								16
17	<u>Sidney Glenner</u>	<u>70.00 %</u>	<u>Brentwood North Healthcare & Rehabilitation</u>	<u>Riverwoods</u>				17
18	<u>Joshua Ray</u>	<u>30.00 %</u>	<u>Centre, Inc.</u>					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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	166,073	12	19.36 %	Salary	\$ 39,247	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	43,267	8	19.36 %	Salary	10,225	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	23,917	8	19.36 %	Salary	5,652	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	20,884	8	19.36 %	Salary	4,936	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	43,045	8	19.36 %	Salary	10,172	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	166,073	12	19.36 %	Salary	39,247	Ln 21, Col 7	6
7											7
8											8
9											9
10			See Attached Schedule B								10
11											11
12											12
13								TOTAL	\$ 109,479		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' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd. # 0022111 Report Period Beginning: 1/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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.

	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	547,138	7	\$ 44,943	\$	104,586	\$ 8,591	1
2	6	Repairs and Maintenance	Resident Days	547,138	7	26,739		104,586	5,111	2
3	19	Professional Fees	Resident Days	547,138	7	221,035		104,586	42,251	3
4	20	Licenses, Permits and Inspection	Resident Days	547,138	7	29,141		104,586	5,570	4
5	21	Clerical	Resident Days	547,138	7	195,341		104,586	37,340	5
6	22	Employee Benefits and Payroll	Resident Days	547,138	7	460,274		104,586	87,982	6
7	23	Training and Education	Resident Days	547,138	7	5,959		104,586	1,139	7
8	25	Auto Expenses	Resident Days	547,138	7	24,184		104,586	4,623	8
9	26	Insurance	Resident Days	547,138	7	22,424		104,586	4,286	9
10	30	Depreciation	Resident Days	547,138	7	79,259		104,586	15,150	10
11	33	Real Estate Taxes	Resident Days	547,138	7	73,683		104,586	14,085	11
12	35	Equipment and Vehicle Rental	Resident Days	547,138	7	49,215		104,586	9,407	12
13	6	Janitorial Salaries	Resident Days	547,138	7	20,018	20,018	104,586	3,826	13
14	17	Officer's Salaries	Resident Days	547,138	7	205,320	205,320	104,586	39,247	14
15	21	Administrative Salaries	Resident Days	547,138	7	2,939,391	2,939,391	104,586	561,868	15
16	22	Employee Benefits	Payroll						(87,982)	16
17	7	Employee Benefits - Janitorial	Payroll						554	17
18	27	Employee Benefits - Officer's	Payroll						5,710	18
19	27	Employee Benefits - Admin	Payroll						81,718	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,396,926	\$ 3,164,729		\$ 840,476	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE											
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)											
	1	2		3	4	5	6	7	8	9	10
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO				Original	Balance			
	A. Directly Facility Related										
	Long-Term										
1	Oppenheimer MHFF, Inc.		X	Mortgage	\$202,434.76	2/17/2011	\$ 39,143,500	\$ 38,783,510	1/01/2044	0.0500	\$ 1,688,760
2	Midland Loan Services		X	Mortgage	\$244,030.26	12/22/2008	39,270,000		2/17/2011	0.0675	434,970
3	Midland Loan Services		X	Amortization of mortgage costs							2,352
4	Oppenheimer MHFF, Inc.		X	Amortization of mortgage costs							4,490
5	MB Financial Bank, N.A.		X	Finance telephone system	\$780.33	1/06/2006	40,040		1/06/2011	0.0625	4
	Working Capital										
6											6
7											7
8											8
9	TOTAL Facility Related				\$447,245.35		\$ 78,453,540	\$ 38,783,510			\$ 2,130,576
	B. Non-Facility Related*										
10									Interest Income Offset:		(27,421)
11											
12											
13											
14	TOTAL Non-Facility Related						\$	\$			\$ (27,421)
15	TOTALS (line 9+line14)						\$ 78,453,540	\$ 38,783,510			\$ 2,103,155

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 194,540

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' COMPILATION REPORT

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

HFS 3745 (N-4-99)

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	457,000	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.)				\$	510,063	2
3. Under or (over) accrual (line 2 minus line 1).				\$	53,063	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	531,000	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.)				\$	29,395	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 \$ 18,361 For 2008 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(18,361)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	595,097	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	337,697	8		
		2007	379,624	9		
		2008	383,926	10		
		2009	445,204	11		
		2010	510,063	12		
See Attached Schedule G For Calculation Of 2011 Real Estate Tax Accrual.				13	FROM R. E. TAX STATEMENT FOR 2010	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.

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Glen Oaks Nursing and Rehabilitation Centre, Ltd.

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0022111

CONTACT PERSON REGARDING THIS REPORT

Charles J. Fischer

TELEPHONE

(312) 634-4580

FAX #:

(312) 634-5518

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(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>04-02-202-033-0000</u>	<u>270 Skokie Highway</u>	\$ <u>113,054.48</u>	\$ <u>113,054.48</u>
2. <u>04-02-202-038-0000</u>	<u>270 Skokie Highway</u>	\$ <u>397,008.32</u>	\$ <u>397,008.32</u>
3. <u>Allocated from Management Company:</u>		\$ <u>63,772.67</u>	\$ <u>14,085.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>573,835.47</u></u>	\$ <u><u>524,147.80</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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

72,000

B. General Construction Type:

Exterior

Brick

Frame

Steel

Number of Stories

Three

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	98,518	1985	\$ 345,000	1
2	Allocated from Management Company:			16,241	2
3	TOTALS	98,518		\$ 361,241	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	298		1985	1961	\$ 3,587,393	\$ 102,497	30	\$ 119,580	\$ 17,083	\$ 3,228,658	4
5											5
6	Alloc from			1996	355,107			9,132	9,132		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Leasehold Improvements			1980	7,274		65 months			7,274	9
10	Leasehold Improvements			1981	4,127		35 months			4,127	10
11	Sprinkler			1981	15,769		25			15,769	11
12	Ceiling - dining room			1982	3,621		10			3,621	12
13	Masonry - building			1982	15,200		10			15,200	13
14	Generator fixture			1982	7,967		10			7,967	14
15	Roofing			1983	28,000		10			28,000	15
16	Parking lot			1983	4,632		15			4,632	16
17	Painting			1983	14,000		5			14,000	17
18	Air-conditioner			1983	3,033		10			3,033	18
19	Leasehold Improvements			1984	40,296		10			40,296	19
20	Building Improvements			1985	28,578	817	10		(817)	28,578	20
21	Building Improvements			1986	14,578	429	10		(429)	14,578	21
22	Building Improvements			1987	7,225		10			7,225	22
23	Painting and decorating			1985	11,028		3			11,028	23
24	Sprinkler			1987	117,905	3,685	26	4,535	850	109,595	24
25	Building Improvements			1988	37,503	985	10		(985)	37,503	25
26	Building Improvements			1989	52,259	1,493	10		(1,493)	52,259	26
27	Building Improvements			1990	17,633		10			17,633	27
28	Building Improvements			1990	2,100		10			2,100	28
29	Building Improvements			1991	8,500		10			8,500	29
30	Building Improvements			1991	2,322		10			2,322	30
31	Building Improvements			1992	371,526		10			371,526	31
32	Building Improvements			1993	21,620		10			21,620	32
33	Building Improvements			1993	9,267		10			9,267	33
34	Building Improvements			1993	151,464		10			151,464	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38 Building Improvements	1995	20,792		10			20,792	38
39 New closets in rooms 150 and 180	1995	2,600		10			2,600	39
40 New 200 amp and 50 amp lines to activity room	1996	4,900		10			4,900	40
41 Construct office room in basement	1996	1,650		10			1,650	41
42 Roofing work	1996	95,112		10			95,112	42
43 Overbed tables	1997	3,537		10			3,537	43
44 Sprinklers	1997	8,367		10			8,367	44
45 Exiss observation system	1997	975		10			975	45
46 Fence post and rail	1997	1,885		10			1,885	46
47 Exhaust fan and stove	1997	8,143		10			8,143	47
48 Brick floor	1997	7,707		10			7,707	48
49 Wiring for telephones	1997	1,832		10			1,832	49
50 Fire alarm	1997	16,271		10			16,271	50
51 Piping	1997	821		10			821	51
52 Emergency lighting fixtures	1997	3,000		10			3,000	52
53 Wiring for exhaust fan	1997	1,610		10			1,610	53
54 Replacement door	1997	1,445		10			1,445	54
55 Therapy room	1997	6,116		10			6,116	55
56 Concrete	1997	895		10			895	56
57 Remodeling of physical and occupational therapy rooms	1997	268,920		10			268,920	57
58 Flooring	1997	585		10			585	58
59 Handrails: corner and bumper guards	1997	11,954		10			11,954	59
60 Fire alarm system improvements	1997	3,450		10			3,450	60
61 Ceiling tile	1997	3,985		10			3,985	61
62 New walls - therapy room	1997	2,982		10			2,982	62
63 Signs	1997	1,713		10			1,713	63
64 Electric service	1997	1,700		10			1,700	64
65 Chain link fence	1997	3,100		10			3,100	65
66 Dining room ceiling	1997	2,000		10			2,000	66
67 Balance air conditioner system	1997	24,290		10			24,290	67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 5,570,647	\$ 109,906		\$ 133,247	\$ 23,341	\$ 4,848,495	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

Report Period Beginning:

1/01/2011

Ending:

12/31/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12A, Carried Forward		\$ 5,570,647	\$ 109,906		\$ 133,247	\$ 23,341	\$ 4,848,495	1
2 <u>Video monitoring system</u>	1997	1,932		10			1,932	2
3 <u>Electric service</u>	1998	3,250		10			3,250	3
4 <u>Fire alarm system improvements</u>	1998	2,625		10			2,625	4
5 <u>Floor tiles</u>	1998	3,598		10			3,598	5
6 <u>Electrical work: install outlets, amp feeders</u>	1999	16,737		10			16,737	6
7 <u>Aquarium</u>	1999	10,500		10			10,500	7
8 <u>Hot water tanks</u>	1999	5,132		10			5,132	8
9 <u>Ceiling tiles</u>	1999	2,689		10			2,689	9
10 <u>Fabrication of 211 sleeves for fire dampers</u>	1999	2,532		10			2,532	10
11 <u>Two gold chandeliers</u>	1999	4,193		10			4,193	11
12 <u>Fire dampers installation</u>	1999	5,083		10			5,083	12
13 <u>Fire dampers installation</u>	1999	1,641		10			1,641	13
14 <u>Install new gas valves & gaskets on boiler</u>	1999	4,173		10			4,173	14
15 <u>Install new motor in water heater</u>	1999	2,397		10			2,397	15
16 <u>Install security cameras</u>	1999	3,109		10			3,109	16
17 <u>Furnish, wire & install lights in the main dining room</u>	2000	2,640		10			2,640	17
18 <u>Install 2 fan coils, water piping, drain & insulation</u>	2000	4,300		10			4,300	18
19 <u>Install new chiller</u>	2000	1,925		10			1,925	19
20 <u>Install handrails, wall bumpers & rubber cove base</u>	2000	14,570		10			14,570	20
21 <u>Install handrails, wall bumpers & rubber cove base</u>	2000	5,904		10			5,904	21
22 <u>Install corner guards</u>	2000	1,616		10			1,616	22
23 <u>Vinyl tiles & rubber cove base</u>	2000	1,875		10			1,875	23
24 <u>Electrical work</u>	2000	30,000		10			30,000	24
25 <u>Install metal partition walls with drywall</u>	2000	3,280		10			3,280	25
26 <u>Generator installation</u>	2000	3,610		10			3,610	26
27 <u>Relaminate bedside units and closet doors</u>	2000	3,200		10			3,200	27
28 <u>Install 6 circuits for new dialysis room</u>	2000	3,485		10			3,485	28
29 <u>Electrical project</u>	2001	32,903	1,648	10	1,648		32,903	29
30 <u>2 dura glide 3000 single door packages</u>	2001	11,408	578	10	578		11,408	30
31 <u>Nurses station with solid surface counter tops</u>	2001	9,180	459	10	459		9,180	31
32 <u>78 custom built-in wardrobes with sliding doors</u>	2001	13,650	683	10	683		13,650	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 5,783,784	\$ 113,274		\$ 136,615	\$ 23,341	\$ 5,061,632	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

Report Period Beginning:

1/01/2011

Ending:

12/31/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward		\$ 5,783,784	\$ 113,274		\$ 136,615	\$ 23,341	\$ 5,061,632	1
2 <u>Elevator shaft exterior brick</u>	2001	11,980	599	10	599		11,980	2
3 <u>Remove lobby wall and install ceiling</u>	2001	12,508	624	10	624		12,508	3
4 <u>New ceiling and lighting project</u>	2001	14,758	736	10	736		14,758	4
5 <u>82 custom built-in wardrobes with sliding doors</u>	2001	18,749	937	10	937		18,749	5
6 <u>Carpeting</u>	2001	3,589	179	10	179		3,589	6
7 <u>Wallcovering installation and painting project</u>	2001	5,181	260	10	260		5,181	7
8 <u>Concrete repairs on handicap and delivery ramp</u>	2001	3,600	180	10	180		3,600	8
9 <u>Tuckpointing</u>	2001	2,500	125	10	125		2,500	9
10 <u>Paneling</u>	2001	5,756	284	10	284		5,756	10
11 <u>Nurses station with doors, counters and hanging chart units</u>	2001	10,695	530	10	530		10,695	11
12 <u>Installation of wallcovering</u>	2002	2,380	238	10	238		2,261	12
13 <u>Cooling tower</u>	2002	6,950	695	10	695		6,603	13
14 <u>Wallcovering border</u>	2002	4,034	403	10	403		3,829	14
15 <u>Installation of cooling tower</u>	2002	46,000	4,600	10	4,600		43,700	15
16 <u>Installation of hydraulic pump unit</u>	2002	6,200	620	10	620		5,890	16
17 <u>Econocare project</u>	2002	14,000	1,400	10	1,400		13,300	17
18 <u>Insurance claim refund</u>	2002	(7,118)	(712)	10	(712)		(6,764)	18
19 <u>Painting project</u>	2002	4,750	475	10	475		4,513	19
20 <u>Installation of wood blinds</u>	2003	2,140	214	10	214		1,819	20
21 <u>Air conditioning compressor</u>	2003	7,617	762	10	762		6,477	21
22 <u>Insurance claim refund - compressor</u>	2003	(6,367)	(637)	10	(637)		(5,414)	22
23 <u>Furnish and install one new hydraulic tank unit</u>	2003	8,400	840	10	840		7,140	23
24 <u>Parking lot paving project</u>	2003	76,765	7,677	10	7,677		65,254	24
25 <u>Center roof section reroofing project</u>	2003	4,200	420	10	420		3,570	25
26 <u>Remove and install new ceilings, install ceramic tile</u>	2003	16,559	1,656	10	1,656		14,076	26
27 <u>Center roof section reroofing project</u>	2002	2,100	210	10	210		1,995	27
28 <u>Installation of custom built wardrobes</u>	2003	25,830	2,583	10	2,583		21,955	28
29 <u>Installation of cove base, vinyl tiles and wallcovering</u>	2002	35,098	3,510	10	3,510		33,345	29
30 <u>Relocate water meter and install RPZ for plumbing project</u>	2004	16,066	1,607	10	1,607		12,052	30
31 <u>Furnish and install smoke detectors by doors</u>	2004	8,490	849	10	849		6,368	31
32 <u>Furnish and install glass for windows</u>	2004	1,980	198	10	198		1,485	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 6,149,174	\$ 145,336		\$ 168,677	\$ 23,341	\$ 5,394,402	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

Report Period Beginning:

1/01/2011

Ending:

12/31/2011**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12C, Carried Forward		\$ 6,149,174	\$ 145,336		\$ 168,677	\$ 23,341	\$ 5,394,402	1
2 Provide and install delay lock & keypads, relocate kill switch	2004	1,762	176	10	176		1,320	2
3 Furnish and install new door detector on elevator door	2004	2,115	212	10	212		1,590	3
4 Wiring for cameras and quad installation	2004	1,574	157	10	157		1,178	4
5 Heat exchanger	2004	1,598	160	10	160		1,200	5
6 Landscaping project: tree planting	2004	4,650	465	10	465		3,488	6
7 Installed new parts and replace discharge gauge on chillers	2005	2,123	212	10	212		1,378	7
8 Installation of new compressor	2005	11,900	1,190	10	1,190		7,735	8
9 Furnish and install iron fencing	2005	5,400	540	10	540		3,510	9
10 Fireproofing project	2005	6,220	622	10	622		4,043	10
11 Replace car sills in elevators	2005	8,130	813	10	813		5,285	11
12 Furnish and install new controller and selector on elevator	2005	18,500	1,850	10	1,850		12,025	12
13 Remove and replace smoke detector	2005	1,679	168	10	168		1,092	13
14 Build and install custom built-in wardrobes and cabinets	2005	55,002	5,500	10	5,500		35,750	14
15 Insurance reimbursement of compressor loss	2005	(11,144)	(1,114)	10	(1,114)		(7,241)	15
16								16
17								17
18 Install new window frame at receptionist counter	2005	1,450	145	10	145		943	18
19 Install new ceramic wall tile, toilets, sinks, plumbing	2006	82,802	8,780	10	8,280	(500)	46,790	19
20 Carrier chiller compressor	2006	14,850	1,485	10	1,485		8,168	20
21 Insurance claim refund for damaged compressor	2006	(11,900)	(1,190)	10	(1,190)		(6,545)	21
22 Furnish and install elevator car, station	2006	13,711	1,371	10	1,371		7,541	22
23 Remove plumbing, drywall and shower stalls	2006	3,833	383	10	383		2,107	23
24 New elevator lobby car, controller, selector and fixtures	2006	42,711	4,271	10	4,271		23,491	24
25 Metal doors with framing	2006	7,289	729	10	729		4,009	25
26 Furnish and install 8 vertical rod devices on doors	2006	6,020	602	10	602		3,311	26
27 Furnish and install new elevator pump unit and valve assembly	2006	8,000	800	10	800		4,400	27
28 Sidewalk concrete project	2006	3,230	323	10	323		1,777	28
29 Remove and install elevator flooring, ceiling and lighting	2006	5,369	537	10	537		2,953	29
30 Furnish and install new elevator door opener and locks	2006	6,750	675	10	675		3,713	30
31 Telephone system	2006	17,040	4,004	10	1,704	(2,300)	15,122	31
32 Install drain tile system in rehab room	2007	5,300	530	10	530		2,385	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 6,465,138	\$ 179,732		\$ 200,273	\$ 20,541	\$ 5,586,920	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

0022111

Report Period Beginning:

1/01/2011

Ending:

12/31/2011

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12D, Carried Forward		\$ 6,465,138	\$ 179,732		\$ 200,273	\$ 20,541	\$ 5,586,920	1
2 <u>Power rodding project</u>	2007	5,800	580	10	580		2,610	2
3 <u>Delime heater system</u>	2007	2,861	286	10	286		1,287	3
4 <u>Carrier chiller leak</u>	2007	4,238	424	10	424		1,908	4
5 <u>Installation of water heater</u>	2007	6,180	618	10	618		2,781	5
6 <u>Rewire smoke detector system</u>	2007	2,570	257	10	257		1,157	6
7 <u>Installation of chemical feed system</u>	2007	2,897	290	10	290		1,305	7
8 <u>Boiler refractory project</u>	2007	3,930	393	10	393		1,769	8
9 <u>Roofing project</u>	2008	8,000	800	10	800		2,800	9
10 <u>Roofing project</u>	2008	7,650	765	10	765		2,678	10
11 <u>Furnish and install smoke detectors in dining area</u>	2008	6,515	652	10	652		2,282	11
12 <u>Installation of split air cooling system for elevator mechanical room</u>	2008	4,700	470	10	470		1,645	12
13 <u>Satellite cable headend installation</u>	2008	9,500	2,200	10	950	(1,250)	3,950	13
14								14
15 <u>Furnish and install new panic bars, remove hardware on doors</u>	2008	4,575	458	10	458		1,603	15
16 <u>Install electrical receptacles for new televisions</u>	2008	11,500	1,150	10	1,150		4,025	16
17 <u>Add smoke detectors in dining area for first and second floors</u>	2008	2,649	265	10	265		927	17
18 <u>Wallcovering</u>	2009	13,113	1,311	10	1,311		3,278	18
19 <u>Lever Handle Passage locks brushed chrome</u>	2009	3,997	400	10	400		1,000	19
20 <u>Install entire condensing unit</u>	2009	4,966	497	10	497		1,242	20
21 <u>Resurface roof</u>	2009	49,850	4,985	10	4,985		12,463	21
22 <u>Remodel-Sign installation, remove existing border, wallcovering</u>	2009	326,303	32,630	10	32,630		81,575	22
23 <u>New drywall, painting doorframes, install handrails,</u>								23
24 <u>bumper guards,custom nurses stations, floor tile, co-base</u>								24
25 <u>& new doors</u>								25
26 <u>Furnish & install new domestic hot water heaters</u>	2009	21,200	2,120	10	2,120		5,300	26
27 <u>Furnish and install new toilets</u>	2009	12,316	1,232	10	1,232		3,080	27
28 <u>Furnish and install new toilets</u>	2009	(1,108)	(111)	10	(111)		(277)	28
29 <u>Install drywall on ceilings in closets</u>	2009	6,800	680	10	680		1,700	29
30 <u>Install fire sprinklers in closets</u>	2009	3,900	390	10	390		975	30
31 <u>Replace copper lines and relief valve on storage tank</u>	2009	5,000	500	10	500		1,250	31
32 <u>Power supply installation for telephone system</u>	2009	2,581	258	10	258		645	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 6,997,621	\$ 234,232		\$ 253,523	\$ 19,291	\$ 5,731,878	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Ending: 12/31/2011

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

SEE ACCOUNTANTS' COMPILATION REPORT

HFS 3745 (N-4-99)

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	\$ 311,430	\$ 31,707	\$ 31,707	\$	5,10 years	\$ 180,766	71
72	Current Year Purchases	21,660	1,734	1,734		5,10 years	1,734	72
73	Fully Depreciated Assets	1,271,044	2,087	2,087		5,7,10,11yrs	1,271,044	73
74	Allocated from Therapy Masters, Mgt Co:	157,270		1,541	1,541		152,202	74
75	TOTALS	\$ 1,761,404	\$ 35,528	\$ 37,069	\$ 1,541		\$ 1,605,746	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773	77
78	Patient Care	2003 Buick Rendezvous	2004	15,800				5 years	15,800	78
79	Allocated from Management Company:			29,008		4,268	4,268		16,743	79
80	TOTALS			\$ 90,912	\$	\$ 4,268	\$ 4,268		\$ 78,647	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,502,922	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 288,128	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 313,515	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 25,387	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,470,602	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

**

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 ☒ X NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 24,647 Description: Ice-maker \$1,860, Copy Machine \$17,490, Postage meter \$947, Allocated from Mgt Company: \$4,350
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2008 Infiniti G35	\$ 558.74	\$ 7,429	17
18	Patient Care	2008 Infiniti FX35	575.23	5,177	18
19	Patient Care	2011 Acura MDX	795.00	9,540	19
20	Allocated from Management Company:			5,057	20
21	TOTAL		\$ #####	\$ 27,203	21

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. /2012 \$
13. /2013 \$
14. /2014 \$

* 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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		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' COMPILATION REPORT

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

		1	2	3	4	5	6	7	8	
	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 2&3	hrs	\$	1,947	\$ 113,355	\$ 236	1,947	\$ 113,591	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3	hrs		371	25,031		371	25,031	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		1,876	132,851		1,876	132,851	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				114,274		114,274	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
	Respiratory Therapy	Ln10a,Col 1&3	4,043 hours	103,474			252	4,043	103,726	
13	Other (specify): Radiology & Lab	Ln 39, Col 3				8,293			8,293	13
14	TOTAL			\$ 103,474	4,194	\$ 279,530	\$ 114,762	8,237	\$ 497,766	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' COMPILATION REPORT

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	\$ 250,197	\$ 530,390	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 35,176)	6,199,032	6,199,032	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	156,803	205,408	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(2,839,787)		8
9	Other(specify): Other Receivables	172,057	172,057	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,938,302	\$ 7,106,887	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		361,241	13
14	Buildings, at Historical Cost		3,942,500	14
15	Leasehold Improvements, at Historical Cost	2,862,908	3,346,865	15
16	Equipment, at Historical Cost	1,219,386	1,852,316	16
17	Accumulated Depreciation (book methods)	(3,127,571)	(7,470,602)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits, Escrows	78,509	662,674	22
23	Other(specify): Mortgage Costs (Net):		164,004	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,033,232	\$ 2,858,998	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,971,534	\$ 9,965,885	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 291,603	\$ 291,603	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	194,697	194,697	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	265,150	265,150	30
	Accrued Taxes Payable (excluding real estate taxes)	(24,911)	(24,911)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		531,000	32
33	Accrued Interest Payable		161,598	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	1,108,839	1,108,839	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,835,378	\$ 2,527,976	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		38,783,510	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)	\$	\$ 38,783,510	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,835,378	\$ 41,311,486	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,136,156	\$ (31,345,601)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,971,534	\$ 9,965,885	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,948,747	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,948,747	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	187,409	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)	\$ 187,409	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)	\$ 3,136,156	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing and Rehabilitation Centre, Ltd. # 0022111 Report Period Beginning: 1/01/2011Ending: 12/31/2011**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**

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,391,652	1
2	Discounts and Allowances for all Levels	(734,929)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,656,723	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	461,771	6
7	Oxygen	188,678	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 650,449	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	139,363	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	9,829	19
20	Radiology and X-Ray	3,290	20
21	Other Medical Services	345,795	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 498,277	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,611	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,611	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Public Aid Bedhold</u>	68,786	28
28a	<u>Miscellaneous Income</u>	81,964	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 150,750	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,962,810	30

2

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,333,258	31
32	Health Care	5,183,992	32
33	General Administration	2,910,344	33
	B. Capital Expense		
34	Ownership	4,028,056	34
	C. Ancillary Expense		
35	Special Cost Centers	156,599	35
36	Provider Participation Fee	163,152	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,775,401	40
41	Income before Income Taxes (line 30 minus line 40)**	187,409	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 187,409	43

* 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

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	3,940	4,182	\$ 136,893	\$ 32.73	1
2	Assistant Director of Nursing	1,921	2,166	107,687	49.72	2
3	Registered Nurses	49,599	53,174	1,559,271	29.32	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	131,174	146,418	1,805,890	12.33	5
6	CNA Trainees					6
7	Licensed Therapist	3,742	4,043	103,474	25.59	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,743	2,017	29,174	14.46	9
10	Activity Assistants	7,362	7,981	78,524	9.84	10
11	Social Service Workers	12,361	13,680	222,482	16.26	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,017	9,088	149,898	16.49	14
15	Cook Helpers/Assistants	29,917	32,559	367,519	11.29	15
16	Dishwashers					16
17	Maintenance Workers	8,320	8,753	144,774	16.54	17
18	Housekeepers	30,676	33,749	362,240	10.73	18
19	Laundry	12,137	13,537	133,359	9.85	19
20	Administrator	2,041	2,246	118,150	52.60	20
21	Assistant Administrator	1,957	2,206	57,355	26.00	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,515	10,399	186,877	17.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	15,138	16,446	249,257	15.16	33
34	TOTAL (lines 1 - 33)	329,560	362,644	\$ 5,812,824 *	\$ 16.03	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	\$ 5,964	Ln 1, Col 3	35
36	Medical Director	Monthly	27,600	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	19,047	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln11, Col 3	44
45	Social Service Consultant	14	770	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	62	\$ 55,781		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	5,320	\$ 146,300	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	5,320	\$ 146,300		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	Ownership %	Amount
Simcha Dachs	Administrator	0.00 %	\$ 118,150
John Corso	Asst Administrator	0.00 %	57,355
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 175,505
B. Administrative - Other			
Description			Amount
Management Fees (eliminated in Column 7)			\$ 1,097,343
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,097,343
C. Professional Services			
Vendor/Payee	Type		Amount
			\$
See Attached Schedule C:			112,966
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 112,966
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 80,539
Unemployment Compensation Insurance			27,142
FICA Taxes			429,340
Employee Health Insurance			188,843
Employee Meals			23,612
Illinois Municipal Retirement Fund (IMRF)*			
Other Employee Benefits			6,135
Union Health and Welfare			168,605
Union Pension			51,077
401K Match			16,912
See Attached Schedule D:			0
TOTAL (agree to Schedule V, line 22, col.8)			\$ 992,205
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 3,980
Advertising: Employee Recruitment			49
Health Care Worker Background Check (Indicate # of checks performed 25)			250
Patient Background Checks 148			1,480
See Attached Schedule K:			34,128
Allocated from Therapy Masters, Inc.:			782
Allocated from Management Company:			5,570
Less: Public Relations Expense ()			
Non-allowable advertising ()			
Yellow page advertising ()			
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 46,239
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Entertainment Expense ()			
TOTAL (agree to Sch. V, line 24, col. 8)			\$

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT**

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

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 \$22,181

(3) Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$

36,030

 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. \$

163,152

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. \$

23,612

 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) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
12/31/2011
Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Brentwood North Healthcare & Rehabilitation	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	16,233	37,312	35,210	15,036	30,168	32,114	166,073
Jonathan Glenner	4,229	9,721	9,173	3,917	7,860	8,367	43,267
Daniel Glenner	2,338	5,373	5,071	2,165	4,345	4,625	23,917
Elliot Glenner	2,040	4,692	4,428	1,891	3,794	4,039	20,884
David Weinschneider	4,208	9,671	9,126	3,897	7,819	8,324	43,045
Joshua Ray	16,233	37,312	35,210	15,036	30,168	32,114	166,073
Total compensation received from other Nursing Homes	45,281	104,081	98,218	41,942	84,154	89,583	463,259

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

Vendor/Payee	Type	Amount
Health Data Systems, Inc.	Computers	6,733
Point ClickCare	Computers	49,963
EHealth Data Solutions	Computer Services	5,160
RSM McGladrey	Accounting	49,815
Frost, Ruttenberg & Rothblatt	Accounting	375
Berton I. Goldstein	Legal	700
Ira I. Silverstein	Legal	200
Much Shelist	Legal	4,054
Prospect Resources, Inc.	Maintenance Consulting	750
Personnel Planners, Inc.	Unemployment Consulting	1,404
Skidelsky & Associates	Real Estate Tax Reduction	185
		<u>119,339</u>
Allocated from Glen Oaks Real Estate & Development, LLC.:		
Skidelsky & Associates - Real Estate Tax Reduction		23,026
Skidelsky & Associates - Real Estate Tax Reduction		6,184
Much Shelist - Legal		<u>250</u>
Total allocated from Glen Oaks Real Estate & Development, LLC.:		<u>29,460</u>
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-23,026
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-6,184
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-185
Allocated from Management Co.		
Health Data Systems, Inc. - Computer Services		940
Point ClickCare - Computer Services		6,478
Clinical Reimbursement Solutions - Accounting		1,240
RSM McGladrey - Accounting Services		29,513
Harold Geiser - Accounting		1,828
Frost, Ruttenberg & Rothblatt - Accounting Services		2,063
Much Shelist - Legal Services		<u>189</u>
Total allocated from Management Co.		<u>42,251</u>
Total allocated from Therapy Masters, Inc.		1,326
Non-allowable Professional Fees:		
RSM McGladrey - Accounting Fees		-49,815
Ira I. Silverstein - A/R Collections		<u>-200</u>
Total Non-allowable Professional Fees		<u>-50,015</u>
Total adjustments page 21, Sch C.		<u>-6,373</u>
Total Schedule V, line 19, column 8		<u>112,966</u>

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	39,630
FUTA	482
SUTA	1,309
401K Match	2,892
Insurance - Hospital	37,686
Employee Benefits	4,193
Other Employee Benefits	709
Workers Compensation Insurance	1,081
Total allocated from Management Co.	87,982
Allocate Employee Benefits to Line #'s 7, 27	-87,982
Allocated from Therapy Masters, Inc.	
FICA taxes	15,330
FUTA	210
SUTA	305
401K Match	1,525
Insurance - Hospital	5,801
Other Employee Benefits	63
Workers Compensation Insurance	486
Uniform Allowance	0
Total allocated from Therapy Masters, Inc.	23,720
Allocate Employee Benefits to Line #'s 15, 27	-23,720
Total	0

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Management Fee	803,530
Due to Third Party	270,192
Estimated Medicare Settlement	9,368
Credit Union	100
BlueCross BlueShield Advance	14,426
Accrued Union Dues	4,605
Accrued 401K	4,218
Accrued 401K Loan	4,604
Accrued Profit Sharing	(2,204)
Total, Page 17, Line36, Column 1	1,108,839

See Accountants' Compilation Report

SCHEDULE F

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

Description	Amount	Reference
Patient Clothing	-184	43
Non-allowable office expense	-271	43
Non-allowable loss on early extinguishment of debt	-599,913	43
Non-allowable professional fees	-50,015	19
Non-allowable Illinois Council on Long Term Care Dues	-7,321	20
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-12,036	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-99,145	10
Adjust Mgt. Co. Food purchases to cost	-15,201	2
Total	-784,086	

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Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2011

SCHEDULE G

	Accrued 1/01/11	Payments	Expense	Accrued 12/31/11
Balance @ 1/01/2011:	-457,000.00		-457,000.00	
2010 real estate taxes paid		510,062.80	510,062.80	
Cash received 10/12/11 for the reduction of 2008 real estate taxes		-18,360.93	-18,360.93	
Estimated 2011 real estate taxes:				
2010 taxes	510,062.80			
Estimated increase	4.00%			
Estimated 2011 taxes	530,465.31			
USE	531,000.00		531,000.00	-531,000.00
Totals	-457,000.00	491,701.87	565,701.87	-531,000.00

Real estate tax history:

Year	Amount	Increase \$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	-9,643.80	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	-11,448.27	-3.51%
2003	322,112.64	7,419.39	2.36%
2004	320,753.21	-1,359.43	-0.42%
2005	327,659.74	6,906.53	2.15%
2006	337,697.40	10,037.66	3.06%
2007	379,623.78	41,926.38	12.42%
2008	383,926.13	4,302.35	1.13%
2009	445,204.37	61,278.24	15.96%
2010	510,062.80	64,858.43	14.57%

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Provider Name: Glen Oaks Nursing & Rehabilitation Ctr
 Provider I.D. #: 0022111
 Year Ended: December 31, 2011

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Simcha Dachs	6/15/2011	Skokie, Il	Illinois Council on Long Term Care Writing Winning IDRs and Other Hot Topic Frontline Legal Issues	105
Simcha Dachs	7/6/2011	Skokie, Il	Illinois Council on Long Term Care The Medicaid Integrated Care Program	105
Simcha Dachs, Jose Barrera	7/28/2011	Skokie, Il	Illinois Council on Long Term Care The Most Frequent Life Safety Code Violations	210
Theresa Chen	9/16/2011	Chicago, Il	Cynthia Chow & Associates Redefining the Future	110
Simcha Dachs	10/21/2011	Bloomingtondale, Il	Healthcare Information Network SNF PPS Update 2011	203
Simcha Dachs	10/3/2011	Skokie, Il	Illinois Council on Long Term Care Consistent Staff-The Key to Quality	60
Simcha Dachs Dennis Ong	10/12/2011	Skokie, Il	Illinois Council on Long Term Care Recent Changes in Advance Directives	210
			Allocated From Management Company	1,139
			Allocated From Therapy Masters	825
			Total	2,967

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SCHEDULE I

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

	Gasoline	Registration/ Stickers	Repairs	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	3,966	590	6,727	4,265	15,548
Allocated from Therapy Masters, Inc.					319
Allocated from Management Company					4,623
TOTAL	3,966	590	6,727	4,265	20,490

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%		GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
						103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382				
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-	17,496	43,614	
1998 BUILDING RENOVATION														
GENERAL CONTRACTOR	957,570		957,570		957,570									
ELECTRICAL CONTRACTOR	275,576		275,576		275,576									
HVAC CONTRACTOR	182,130		182,130		182,130									
PLUMBING CONTRACTOR	68,599		68,599		68,599									
ARCHITECT FEES	115,968		115,968		115,968									
OTHER FEES AND PERMITS	33,024		33,024		33,024									
SECURITY SYSTEM	17,953		17,953		17,953									
TELEPHONE SYSTEM	12,500		12,500		12,500									
MISC. BUILDING COMPONENTS	24,226		24,226		24,226									
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126									
LANDSCAPING	30,000		30,000		30,000									
SPRINKLER SYSTEM	10,720		10,720		10,720									
HVAC SYSTEMS	24,749	-24,749	0		0									
WALL CONSTRUCTION	10,235	-10,235	0		0									
ELECTRICAL	10,634	-10,634	0		0									
MISC. IMPROVEMENTS	26,075	-26,075	0		0									
ASPHALT DRIVEWAY	5,900	-5,900	0		0									
					2,064,392	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458	
1999 ACCORD ELECTRIC				17,929	17,929									
HMS + ASSOCIATES-INTERIOR				31,505	31,505									
SAM MORMINO-LANDSCAPING				1,050	1,050									
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468									
MISC.				11,076	11,076									
					2,127,420	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409	
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000									
					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2001 NO ADDITIONS														
					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2002 NO ADDITIONS														
					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825									
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2004 NO ADDITIONS														
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2005 NO ADDITIONS														
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2006 NO ADDITIONS														
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS GLENBRIDGE 93767 0.192053401	GLENCREST 95,262 0.195115457	GLEN OAKS 106,511 0.218155638	GLEN ELSTON 40,267 0.082474797	GLENSHIRE 78,093 0.159949942	GLENLAKE 74,334 0.152250765	TOTAL 488,234 1	
2007 NO ADDITIONS					2,135,245	1,813,758	348,338	353,892	395,682	149,589	290,111	276,146	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 93929 18.66%	GLENCREST 92,291 18.34%	GLEN OAKS 105,965 21.05%	GLEN ELSTON 37,609 7.47%	GLENSHIRE 81,480 16.19%	GLENLAKE 76,498 15.20%	BRENTWOOD 15,564 3.09%	TOTAL 503,336 1
2008 NO ADDITIONS					2,135,245	1,813,758	338,471	332,568	381,842	135,523	293,611	275,659	56,084	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%	GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2009 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%	GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2010 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%	GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2011 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	29,502
Village of Northbrook Elevator Inspections	1,585
American Express Annual Membership Dues	2,500
Employment Fees	6,500
Cook County Department of Environmental Control Equipment Inspection	532
State Fire Marshall Boiler Inspection	580
Secretary of State Annual Report	150
Department of Professional Regulation License Fee	100
Non-Allowable Illinois Council on Long Term Care Dues	-7,321
Total	34,128

See Accountants' Compilation Report

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

SCHEDULE L

	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292	GLENCREST 111,372/460,292	GLEN OAKS 101,895/460,292	GLEN ELSTON 41,220/460,292	GLENSHIRE 102,753/460,292			
ASSET DESCRIPTION					0.223883969	0.241959452	0.221370348	0.08955185	0.223234382			
		6,647	6,647	6,647								
1998 PARKING LOT REPAVING	5,900		5,900	5,900								
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339								
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298			
FARGO BUILDING												
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710								
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609			
FARGO BUILDING												
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000								
				146,596	32,820	35,470	32,452	13,128	32,725			
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725			
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)												
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	TOTAL	
					93,767	95,262	106,511	40,267	78,093	74,334	488,234	
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	100.00%	
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319	146,596	
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)												
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
					93,929	92,291	105,965	37,609	81,480	76,498	15,564	503,336
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036								
				161,632	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 200												
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632
RECALCULATION BASED ON 2009 CENSUS												
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632
					Amounts as reported on cost report:	27,464	26,860	11,235	24,320	24,452	14,596	160,314
					Differences due to error in formula:	-226	-220	-93	-200	-201	-119	-1,318
					(Total allocated over 99.18 % not 100.00 %)							
RECALCULATION BASED ON 2009 CENSUS												
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632

SEE ACCOUNTANTS' COMPILATION REPORT