

		FOR BHF USE					

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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: 0028753

Facility Name: GlenCrest Nursing and Rehabilitation Centre, Ltd.

Address: 2451 West Touhy Avenue Chicago 60645
Number City Zip Code

County: Cook

Telephone Number: (773) 338-6800 Fax #: (773) 338-1166

HFS ID Number:

Date of Initial License for Current Owners: 6/01/1984

Type of Ownership:

☐ VOLUNTARY,NON-PROFIT

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☒ PROPRIETARY

☐ Individual

☐ Partnership

☐ Corporation

☒ "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 GlenCrest Nursing and Rehabilitation Centre, Ltd.

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

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	<u>29,241</u>	<u>27</u>	<u>10,031</u>	<u>39,299</u>	8
9	SNF/PED					9
10	ICF	<u>57,413</u>	<u>2,717</u>	<u>0</u>	<u>60,130</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>86,654</u>	<u>2,744</u>	<u>10,031</u>	<u>99,429</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.31%

D. How many bed-hold days during this year were paid by the Department? 0 (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 6/01/84

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 2/14/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 312 and days of care provided 8,807

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCURAL ☒ 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	497,014	103,751	47,497	648,262		648,262		648,262			1
2	Food Purchase		850,924		850,924	(35,556)	815,368	(53,249)	762,119			2
3	Housekeeping	305,144	72,144		377,288		377,288		377,288			3
4	Laundry	154,198	32,101		186,299		186,299		186,299			4
5	Heat and Other Utilities			271,939	271,939		271,939	8,167	280,106			5
6	Maintenance	81,651	48,787	110,802	241,240		241,240	8,497	249,737			6
7	Other (specify):* Allocated Employee Benefits							527	527			7
8	TOTAL General Services	1,038,007	1,107,707	430,238	2,575,952	(35,556)	2,540,396	(36,058)	2,504,338			8
	B. Health Care and Programs											
9	Medical Director			161,000	161,000		161,000		161,000			9
10	Nursing and Medical Records	3,855,592	1,532,110	590,532	5,978,234		5,978,234	(662,178)	5,316,056			10
10a	Therapy	480,444	5,120	1,265,342	1,750,906		1,750,906	(227,925)	1,522,981			10a
11	Activities	121,234	6,199	2,600	130,033		130,033		130,033			11
12	Social Services	167,241		3,388	170,629		170,629		170,629			12
13	CNA Training											13
14	Program Transportation			13,435	13,435		13,435		13,435			14
15	Other (specify):* Allocated Employee Benefits							108,605	108,605			15
16	TOTAL Health Care and Programs	4,624,511	1,543,429	2,036,297	8,204,237		8,204,237	(781,498)	7,422,739			16
	C. General Administration											
17	Administrative	178,240		2,078,040	2,256,280		2,256,280	(2,040,728)	215,552			17
18	Directors Fees											18
19	Professional Services			144,885	144,885	(3,345)	141,540	(9,281)	132,259			19
20	Dues, Fees, Subscriptions & Promotions			80,749	80,749	5,100	85,849	1,282	87,131			20
21	Clerical & General Office Expenses	305,378	71,688	78,369	455,435	(5,100)	450,335	566,235	1,016,570			21
22	Employee Benefits & Payroll Taxes			1,070,831	1,070,831	35,556	1,106,387		1,106,387			22
23	Inservice Training & Education			2,549	2,549		2,549	4,934	7,483			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			53,648	53,648		53,648	(5,071)	48,577			25
26	Insurance-Prop.Liab.Malpractice			530,106	530,106		530,106	4,075	534,181			26
27	Other (specify):* Allocated Employee Benefits							84,015	84,015			27
28	TOTAL General Administration	483,618	71,688	4,039,177	4,594,483	32,211	4,626,694	(1,394,539)	3,232,155			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,146,136	2,722,824	6,505,712	15,374,672	(3,345)	15,371,327	(2,212,095)	13,159,232			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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			242,008	242,008		242,008	135,735	377,743			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,859	15,859		15,859	1,025,126	1,040,985			32
33	Real Estate Taxes					3,345	3,345	390,919	394,264			33
34	Rent-Facility & Grounds			2,658,129	2,658,129		2,658,129	(2,655,129)	3,000			34
35	Rent-Equipment & Vehicles			236,039	236,039		236,039	8,944	244,983			35
36	Other (specify):* Mortgage Insurance							98,011	98,011			36
37	TOTAL Ownership			3,152,035	3,152,035	3,345	3,155,380	(996,394)	2,158,986			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		560,207	212,396	772,603		772,603		772,603			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):* Non-Allowable			398,353	398,353		398,353	(398,353)				43
44	TOTAL Special Cost Centers		560,207	781,569	1,341,776		1,341,776	(398,353)	943,423			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,146,136	3,283,031	10,439,316	19,868,483		19,868,483	(3,606,842)	16,261,641			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	(12,369)	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	(8,531)	30		9
10	Interest and Other Investment Income	(2,979)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,990)	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	(2,900)	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	(384,389)	43		24
25	Fund Raising, Advertising and Promotional	(7,500)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax		43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(1,174,024)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,594,682)		\$	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)	(2,012,160)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,012,160)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,606,842)		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#0028753

Report Period Beginning:1/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Sch. V Line	
	Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (162,356)	101
2	Adjust Mgt Co. medical supplies"other" to cost	(499,822)	102
3	Adjust Mgt Co. food to cost	(53,293)	23
4	Non-allowable professional fees	(59,044)	194
5	Patient clothing	(1,574)	435
6	Non-allowable auto expense - marketing	(10,929)	256
7	Non-allowable Illinois Council on Long Term Care Fees	(7,665)	207
8	Non-allowable bank charges	(45)	438
9	Non-allowable office expense	(250)	439
10	Non-allowable related party interest expense	(15,859)	3210
11	Non-allowable miscellaneous expense	55	2111
12	Non-allowable housing rental	(2,020)	2112
13	Non-allowable loss on early extinguishment of debt	(361,197)	4313
14	Non-allowable City of Chicago ticket	(25)	2514
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	(1,174,024)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd. # 0028753 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	(53,293)	0	0	0	0	44	0	0	0	0	0	(53,249)	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	8,167	0	0	0	0	0	0	0	0	8,167	5
6	Maintenance	0	0	8,497	0	0	0	0	0	0	0	0	8,497	6
7	Other (specify):*	0	0	527	0	0	0	0	0	0	0	0	527	7
8	TOTAL General Services	(53,293)	0	17,191	0	0	44	0	0	0	0	0	(36,058)	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	(662,178)	0	0	0	0	0	0	0	0	0	0	(662,178)	10
10a	Therapy	0	0	0	0	0	(227,925)	0	0	0	0	0	(227,925)	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	0	108,605	0	0	0	0	0	108,605	15
16	TOTAL Health Care and Programs	(662,178)	0	0	0	0	(119,320)	0	0	0	0	0	(781,498)	16
	C. General Administration													
17	Administrative	0	0	(1,178,770)	(861,958)	0	0	0	0	0	0	0	(2,040,728)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(59,044)	0	40,168	0	3,410	6,185	0	0	0	0	0	(9,281)	19
20	Fees, Subscriptions & Promotions	(7,665)	0	5,296	0	0	3,651	0	0	0	0	0	1,282	20
21	Clerical & General Office Expenses	(14,334)	0	569,661	0	0	10,908	0	0	0	0	0	566,235	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	1,083	0	0	3,851	0	0	0	0	0	4,934	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(10,954)	0	4,395	0	0	1,488	0	0	0	0	0	(5,071)	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,075	0	0	0	0	0	0	0	0	4,075	26
27	Other (specify):*	0	0	83,117	0	0	898	0	0	0	0	0	84,015	27
28	TOTAL General Administration	(91,997)	0	(470,975)	(861,958)	3,410	26,981	0	0	0	0	0	(1,394,539)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(807,468)	0	(453,784)	(861,958)	3,410	(92,295)	0	0	0	0	0	(2,212,095)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd. # 0028753 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	(8,531)	0	14,403	0	129,504	359	0	0	0	0	0	135,735	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(18,838)	0	0	0	1,043,964	0	0	0	0	0	0	1,025,126	32
33	Real Estate Taxes	0	0	13,390	0	377,529	0	0	0	0	0	0	390,919	33
34	Rent-Facility & Grounds	0	0	0	0	(2,655,129)	0	0	0	0	0	0	(2,655,129)	34
35	Rent-Equipment & Vehicles	0	0	8,944	0	0	0	0	0	0	0	0	8,944	35
36	Other (specify):*	0	0	0	0	98,011	0	0	0	0	0	0	98,011	36
37	TOTAL Ownership	(27,369)	0	36,737	0	(1,006,121)	359	0	0	0	0	0	(996,394)	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):*	(759,845)	0	0	0	361,492	0	0	0	0	0	0	(398,353)	43
44	TOTAL Special Cost Centers	(759,845)	0	0	0	361,492	0	0	0	0	0	0	(398,353)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,594,682)	0	(417,047)	(861,958)	(641,219)	(91,936)	0	0	0	0	0	(3,606,842)	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		Total from Page6A	1,216,082	Glen Health and Home Management, Inc.	A	799,035	(417,047)	2
3	V								3
4	V		Total from Page6B	861,958	GlenBar Management Company, Ltd.	B		(861,958)	4
5	V								5
6	V		Total from Page6C	2,655,129	GlenCrest Real Estate & Development, L.L.C.	C	2,013,910	(641,219)	6
7	V								7
8	V		Total from Page6D	1,265,235	Therapy Masters, Inc.	D	1,173,299	(91,936)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 5,998,404			\$ 3,986,244	\$ * (2,012,160)	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.

☒ 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	\$ 1,216,082	Glen Health and Home Management, Inc.	A	\$	(1,216,082)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	8,167	8,167	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,859	4,859	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	40,168	40,168	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	5,296	5,296	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	35,498	35,498	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	83,644	83,644	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	1,083	1,083	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,395	4,395	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	4,075	4,075	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	14,403	14,403	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	13,390	13,390	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,944	8,944	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,638	3,638	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	37,312	37,312	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	534,163	534,163	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(83,644)	(83,644)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	527	527	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,429	5,429	33
34	V	27	Employee Benefits - Admin.		Glen Health and Home Management, Inc.	A	77,688	77,688	34
35	V								35
36	V								36
37	V				A - OWNERSHIP:				37
38	V				Sidney Glenner - 100.00 % through attribution				38
39	Total			\$ 1,216,082			\$ 799,035	\$ * (417,047)	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.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 861,958	GlenBar Management Company, Ltd.	B	\$	(861,958)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				B - OWNERSHIP: 100.00 % Sidney Glenner				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 861,958			\$ 0	\$ * (861,958)	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	36	Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	C	\$ 98,011	\$ 98,011	15
16	V	19	Professional Fees		GlenCrest Real Estate & Development, L.L.C.	C	3,410	3,410	16
17	V	30	Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	129,504	129,504	17
18	V	32	Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(2,150)	(2,150)	18
19	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	1,040,979	1,040,979	19
20	V	33	Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	377,529	377,529	20
21	V	34	Rental	2,655,129	GlenCrest Real Estate & Development, L.L.C.	C		(2,655,129)	21
22	V	43	Loss on Early Extinguishment of Debt		GlenCrest Real Estate & Development, L.L.C.	C	361,197	361,197	22
23	V	43	Office Expense		GlenCrest Real Estate & Development, L.L.C.	C	250	250	23
24	V	32	Amortization of Mortgage Costs		GlenCrest Real Estate & Development, L.L.C.	C	5,135	5,135	24
25	V	43	Bank Charges		GlenCrest Real Estate & Development, L.L.C.	C	45	45	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				C - OWNERSHIP:				33
34	V				Sidney Glenner - 100.00 % (constructively)				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,655,129			\$ 2,013,910	\$ * (641,219)	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	\$ 1,265,235	Therapy Masters, Inc.	D	\$ 1,037,310	\$ (227,925)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	6,185	6,185	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	173	173	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	D	149	149	18
19	V	21	Clerical		Therapy Masters, Inc.	D	2,363	2,363	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	109,503	109,503	20
21	V	23	Training and Education		Therapy Masters, Inc.	D	3,851	3,851	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	D	1,488	1,488	22
23	V	20	Employment Fees		Therapy Masters, Inc.	D	3,329	3,329	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	D	8,545	8,545	24
25	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	(109,503)	(109,503)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	D	108,605	108,605	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	D	898	898	27
28	V	30	Depreciation		Therapy Masters, Inc.	D	359	359	28
29	V	2	Food Purchase		Therapy Masters, Inc.	D	44	44	29
30	V								30
31	V								31
32	V								32
33	V				D - OWNERSHIP: 100.00 % Sidney Glenner				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,265,235			\$ 1,173,299	\$ * (91,936)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd.# 0028753

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>Glen Elston 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 Oaks Nursing & Rehabilitation</u>	<u>Northbrook</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

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centr # 0028753 Report Period Beginning: 1/01/2011 Ending: 12/31/2011

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 %	168,008	11	18.16 %	Salary	\$ 37,312	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	43,771	7	18.16 %	Salary	9,721	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,196	7	18.16 %	Salary	5,373	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	21,128	7	18.16 %	Salary	4,692	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	43,546	7	18.16 %	Salary	9,671	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	168,008	11	18.16 %	Salary	37,312	Ln 21, Col 7	6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 104,081		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 GlenCrest Nursing and Rehabilitation Centre, Ltd. # 0028753 Report Period Beginning: 1/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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	\$	99,429	\$ 8,167	1
2	6	Repairs and Maintenance	Resident Days	547,138	7	26,739		99,429	4,859	2
3	19	Professional Fees	Resident Days	547,138	7	221,035		99,429	40,168	3
4	20	Licenses, Permits and Inspection	Resident Days	547,138	7	29,141		99,429	5,296	4
5	21	Clerical	Resident Days	547,138	7	195,341		99,429	35,498	5
6	22	Employee Benefits and Payroll	Resident Days	547,138	7	460,274		99,429	83,644	6
7	23	Training and Education	Resident Days	547,138	7	5,959		99,429	1,083	7
8	25	Auto Expenses	Resident Days	547,138	7	24,184		99,429	4,395	8
9	26	Insurance	Resident Days	547,138	7	22,424		99,429	4,075	9
10	30	Depreciation	Resident Days	547,138	7	79,259		99,429	14,403	10
11	33	Real Estate Taxes	Resident Days	547,138	7	73,683		99,429	13,390	11
12	35	Equipment and Vehicle Rental	Resident Days	547,138	7	49,215		99,429	8,944	12
13	6	Janitorial Salaries	Resident Days	547,138	7	20,018	20,018	99,429	3,638	13
14	17	Officer's Salaries	Resident Days	547,138	7	205,320	205,320	99,429	37,312	14
15	21	Administrative Salaries	Resident Days	547,138	7	2,939,391	2,939,391	99,429	534,163	15
16	22	Employee Benefits	Payroll						(83,644)	16
17	7	Employee Benefits - Janitorial	Payroll						527	17
18	27	Employee Benefits - Officer's	Payroll						5,429	18
19	27	Employee Benefits - Admin	Payroll						77,688	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,396,926	\$ 3,164,729		\$ 799,035	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	Midland Loan Services		X	Mortgage	\$115,931.11	1/26/2009	\$ 19,413,700	\$	3/22/2011	0.0625	\$ 297,436	1	
2	Midland Loan Services		X	Amortization of mortgage costs							2,565	2	
3	Oppenheimer MHHF, Inc.		X	Mortgage	\$101,899.28	3/22/2011	19,204,900	19,027,295	2/01/2042	0.0500	743,543	3	
4	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							2,570	4	
5												5	
	Working Capital												
6	Glenner 1995 Family Trust	X		Purchase of ventilator equipmer	\$6,154.14	7/01/2010	318,326	232,616	6/01/2015	0.0600	15,859	6	
7								Non-Allowable related party interest:			(15,859)	7	
8												8	
9	TOTAL Facility Related				\$223,984.53		\$ 38,936,926	\$ 19,259,911			\$ 1,046,114	9	
	B. Non-Facility Related*												
10									Interest Income Offset:			(5,129)	10
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (5,129)	14	
15	TOTALS (line 9+line14)						\$ 38,936,926	\$ 19,259,911			\$ 1,040,985	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 98,011 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.		\$	356,000	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.)				\$	364,013	2
3. Under or (over) accrual (line 2 minus line 1).				\$	8,013	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	379,000	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.)				\$	3,345	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 \$ 9,484 For 2008 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(9,484)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	380,874	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	314,872	8		
		2007	311,510	9		
		2008	314,636	10		
		2009	348,827	11		
		2010	364,013	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

FACILITY NAME	<u>GlenCrest Nursing and Rehabilitation Centre, Ltd.</u>	COUNTY	<u>Cook</u>
---------------	--	--------	-------------

COUNTY Cook

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

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.

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.)

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 provide copies of their original **second installment** tax bill.**

X. BUILDING AND GENERAL INFORMATION:

- A. Square Feet: 50,400
- B. General Construction Type: Exterior BrickFrame Multi-story steelNumber of Stories Four
- C. Does the Operating Entity? (a) Own the Facility (X) (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? (X) (a) Own the Equipment (X) (b) Rent equipment from a Related Organization. (X) (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)
- E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).

2427 Touhy Avenue L.L.C. - 6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to the public.
The apartment building is operated completely independent from the nursing home.

- F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES (X) 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	53,193	1994	\$ 524,482	1
	2 Allocated from Management Company:			15,434	2
	3 TOTALS	53,193		\$ 539,916	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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	312		1994	1973	\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 1,874,946	4
5											5
6	Mgt Comp			1996	303,882			8,681	8,681		6
7	Allocation										7
8	Schedule J										8
	Improvement Type**										
9	Various Improvements			1984	14,558		10			14,558	9
10	Various Improvements			1985	49,988		10			49,988	10
11	Various Improvements			1986	53,010		10			53,010	11
12	Various Improvements			1987	18,999		10			18,999	12
13	Various Improvements			1988	10,172		10			10,172	13
14	Various Improvements			1989	43,502		10			43,502	14
15	Various Improvements			1990	28,496		10			28,496	15
16	Various Improvements			1991	26,763		10			26,763	16
17	Various Improvements			1992	51,415		10			51,415	17
18	Various Improvements			1993	32,359		10			32,359	18
19	Various Improvements			1994	36,809		10			36,809	19
20	Various Improvements			1995	49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring			1995	8,985		10			8,985	21
22	Call lights in dialysis room			1996	1,191		10			1,191	22
23	Second floor custom nurses station, hand rails			1996	24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room			1996	11,685		10			11,685	24
25	Hand rails and wall bumper guards			1996	19,408		10			19,408	25
26	Custom wall mounted bookcases			1996	5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit			1996	20,882		10			20,882	27
28	Install electrical lines into activity room			1996	1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets			1996	3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs			1996	1,900		10			1,900	30
31	Swag valence in dining rooms			1996	2,342		10			2,342	31
32	Door locks and fire doors			1996	5,241		10			5,241	32
33	Electrical outlets and circuits			1997	4,950		10			4,950	33
34	Elevator frames, doors & other parts			1997	10,626		10			10,626	34
35	Cabinets and sinks			1997	26,743		10			26,743	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

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

0028753

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	
37 Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38 Furnace repairs	1997	2,321		10			2,321	38
39 Chain link fencing	1998	3,000		10			3,000	39
40 HVAC system modifications	1998	2,131		10			2,131	40
41 Fire alarm system improvements	1998	4,148		10			4,148	41
42 Exhaust system	1998	4,980		10			4,980	42
43 HVAC system modifications	1998	2,008		10			2,008	43
44 18 access doors	1998	2,824		10			2,824	44
45 HVAC system modifications	1998	6,866		10			6,866	45
46 Fire alarm smoke detectors	1998	12,024		10			12,024	46
47 4 smoke/fire dampers	1998	1,235		10			1,235	47
48 Roof repairs	1998	5,000		10			5,000	48
49 Wallpaper	1999	6,529		10			6,529	49
50 Install handrails and bumpers	1999	11,501		10			11,501	50
51 4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52 4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53 Carpeting	1999	45,885		10			45,885	53
54 Cove base installation	1999	15,738		10			15,738	54
55 Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56 Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57 Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58 Diesel generator	1999	54,879		10			54,879	58
59 Emergency generator	1999	111,000		10			111,000	59
60 Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61 Wallpaper	1999	5,859		10			5,859	61
62 Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63 Install handrails and bumpers	1999	4,600		10			4,600	63
64 Laundry room exhaust	1999	1,922		10			1,922	64
65 Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66 Radiator valve repairs	1999	2,359		10			2,359	66
67 Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68 Cove base/amtico installation	1999	3,146		10			3,146	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 5,406,001	\$		\$ 113,057	\$ 113,057	\$ 2,802,017	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd.# 0028753

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		\$ 5,406,001	\$		\$ 113,057	\$ 113,057	\$ 2,802,017	1
2 <u>Resident room signs & common area signs</u>	1999	2,731		10			2,731	2
3 <u>Install resident windows on 4th floor</u>	1999	13,284		10			13,284	3
4 <u>Handrails, bumpers, accent rails & cove base installation</u>	2000	4,592		10			4,592	4
5 <u>Furnish & install mixing valve, vent & water piping</u>	2000	5,731		10			5,731	5
6 <u>Complete electrical work for 10 dialysis chairs</u>	2000	4,575		10			4,575	6
7 <u>Furnish and install hand sink</u>	2000	2,501		10			2,501	7
8 <u>Install locks on 4th floor</u>	2000	4,116		10			4,116	8
9 <u>Universal shower panel - wall-mounted shower system</u>	1999	1,963		10			1,963	9
10 <u>Install & program 3 telephones</u>	2000	1,537		10			1,537	10
11 <u>Furnish 2 stainless steel sinks</u>	2000	4,268		10			4,268	11
12 <u>Install 2 stainless steel sinks</u>	2000	2,550		10			2,550	12
13 <u>Automatic door operating equipment</u>	2000	16,743		10			16,743	13
14 <u>Undervoltage sensors for electrical transfer switch</u>	2000	2,798		10			2,798	14
15 <u>Elevator door motor and electrical schematics for controllers</u>	2001	11,390	569	10	569		11,390	15
16 <u>Replace ejector pump</u>	2001	8,144	410	10	410		8,144	16
17 <u>Electrical schematics for elevator controllers, elevator car</u>	2001	11,390	570	10	570		11,390	17
18 <u>Insurance claim refund</u>	2002	(4,800)	(480)	10	(480)		(4,560)	18
19 <u>Insurance claim refund</u>	2002	(7,455)	(746)	10	(746)		(7,087)	19
20 <u>Burst free coil</u>	2002	4,075	408	10	408		3,876	20
21 <u>Cove base installation</u>	2002	3,500	350	10	350		3,325	21
22 <u>Installation of spiral duct for laundry</u>	2002	3,600	360	10	360		3,420	22
23 <u>Booster pump, break tank, valves</u>	2002	4,857	486	10	486		4,617	23
24 <u>Dialysis plumbing</u>	2002	12,825	1,283	10	1,283		12,188	24
25 <u>Fire alarm detectors</u>	2002	5,754	575	10	575		5,463	25
26 <u>Cove base installation, remove and install ceilings and walls</u>	2003	111,159	11,116	10	11,116		94,486	26
27 <u>Installation of exterior disconnect switch on trash compactor</u>	2003	2,800	280	10	280		2,380	27
28 <u>Installation and wiring of new camera</u>	2003	2,968	297	10	297		2,524	28
29 <u>External door alarm setup</u>	2002	1,400	140	10	140		1,330	29
30 <u>Installation of door safety edge</u>	2003	1,850	185	10	185		1,572	30
31 <u>Maple door and brass hardware sealing and installation</u>	2003	1,404	140	10	140		1,190	31
32 <u>Installation of receptacles to circuit breaker panels</u>	2003	9,863	986	10	986		8,381	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 5,658,114	\$ 16,929		\$ 129,986	\$ 113,057	\$ 3,033,435	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd.# 0028753

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		\$ 5,658,114	\$ 16,929		\$ 129,986	\$ 113,057	\$ 3,033,435	1
2 <u>Installation of circuit breaker panel and ran electrical feed</u>	2003	10,500	1,050	10	1,050		8,925	2
3 <u>5 ton furnace</u>	2004	3,600	360	10	360		2,700	3
4 <u>Removal and installation of cove base and carpeting</u>	2004	48,384	4,838	10	4,838		36,285	4
5 <u>Replace condenser gaskets/power strip and installed pump</u>	2004	7,087	709	10	709		5,317	5
6 <u>Replace power head on vacuum pump, assembled condenser</u>	2004	4,592	459	10	459		3,443	6
7 <u>Concrete project for rear entrance exit stairs</u>	2004	2,740	274	10	274		2,055	7
8 <u>Cut out and replace leaking hot water pipes</u>	2004	2,045	205	10	205		1,537	8
9								9
10								10
11 <u>Exterior renovation</u>	2004	753,820	25,127	30	25,127		188,453	11
12 <u>Install smoke detectors and tie in to existing system</u>	2005	3,750	375	10	375		2,438	12
13 <u>Install isolation valves and rotate pump shafts on chiller</u>	2005	3,887	389	10	389		2,528	13
14 <u>Chiller tower piping project</u>	2005	2,204	220	10	220		1,430	14
15 <u>Compressor system leak</u>	2005	1,538	154	10	154		1,001	15
16 <u>Furnish and install microprocessor controller on elevator</u>	2005	21,100	2,110	10	2,110		13,715	16
17 <u>Installation of smoke detectors on all floors</u>	2005	2,080	208	10	208		1,352	17
18 <u>Fire protection automatic sprinkler repairs</u>	2005	8,833	883	10	883		5,740	18
19 <u>Furnish and install disconnects, circuit breakers for elevator</u>	2005	4,150	415	10	415		2,698	19
20 <u>Provided smoke detectors to existing fire alarm system</u>	2005	9,358	936	10	936		6,084	20
21 <u>Provided fire alarm equipment and testing</u>	2005	6,108	611	10	611		3,971	21
22 <u>Repair of air conditioning equipment</u>	2005	2,590	259	10	259		1,684	22
23 <u>Installed piping, boxes and wiring for smoke detectors</u>	2005	7,924	792	10	792		5,148	23
24								24
25 <u>Remove and install new carpet and vinyl cove base</u>	2005	1,606	161	10	161		1,046	25
26 <u>Furnish and install wiring for elevator recall system</u>	2005	1,405	141	10	141		916	26
27 <u>Cable receivers, modulators for cable rewiring project</u>	2006	15,900	2,650	10	1,590	(1,060)	11,395	27
28 <u>Installation of new electrical receptacles</u>	2006	4,007	401	10	401		2,205	28
29 <u>Air-conditioning package with wall mounted fan coil</u>	2006	7,200	720	10	720		3,960	29
30 <u>Installation of lexon clear safety windows on fourth floor</u>	2006	3,506	351	10	351		1,930	30
31 <u>Furnish and install seventy sash screens</u>	2006	5,372	537	10	537		2,954	31
32 <u>Install feed and hook-up for air-conditioner and compressor</u>	2006	4,514	451	10	451		2,481	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 6,607,914	\$ 62,715		\$ 174,712	\$ 111,997	\$ 3,356,826	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd.# 0028753

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		\$ 6,607,914	\$ 62,715		\$ 174,712	\$ 111,997	\$ 3,356,826	1
2 <u>Transfer of cable system</u>	2006	6,350	635	10	635		3,493	2
3 <u>Sprinkler system valve replacement</u>	2006	2,558	256	10	256		1,408	3
4 <u>Installation of electrical receptacles for new televisions</u>	2006	12,225	1,223	10	1,223		6,726	4
5 <u>Replace main sewer for roof drains from building to sidewalk</u>	2006	6,500	650	10	650		3,575	5
6 <u>Replace cylindrical locks on stairwell doors</u>	2006	4,673	467	10	467		2,569	6
7 <u>New telephone system</u>	2006	29,750	6,475	10	2,975	(3,500)	25,113	7
8 <u>Installation of air-conditioner unit</u>	2006	2,860	286	10	286		1,573	8
9 <u>Furnish and install illuminated letters for outdoor signs</u>	2007	8,531	853	10	853		3,839	9
10 <u>Power rod project</u>	2007	5,800	580	10	580		2,610	10
11 <u>Install ceiling receptacles for televisions</u>	2007	7,040	704	10	704		3,168	11
12 <u>Furnish sprinkler heads</u>	2007	2,599	260	10	260		1,170	12
13 <u>Furnish and install heat exchanger</u>	2007	3,850	385	10	385		1,733	13
14 <u>Install 2 elevator cab systems, new ceiling tile, handrails</u>	2007	13,396	1,340	10	1,340		6,029	14
15 <u>Remove and replace walk-in cooler evaporator</u>	2008	5,833	583	10	583		2,041	15
16 <u>Install new circulating pump</u>	2008	3,205	320	10	320		1,120	16
17 <u>Cut out and replace leaking hot water piping in ceiling</u>	2008	3,395	340	10	340		1,190	17
18 <u>Cultured marble shower base</u>	2008	3,347	335	10	335		1,172	18
19 <u>Hot water heater replacement</u>	2008	19,785	1,979	10	1,979		6,926	19
20 <u>Wallcovering</u>	2008	8,377	838	10	838		2,933	20
21 <u>Lever handle passage door locks</u>	2009	4,316	432	10	432		1,080	21
22 <u>Furnish stainless steel grab bars</u>	2009	5,539	554	10	554		1,385	22
23 <u>Landscaping</u>	2009	5,750	575	10	575		1,438	23
24 <u>Remodel-Wallcoverings, tile, custom built in nurses stations,</u>	2009	265,910	29,878	10	26,592	(3,286)	66,480	24
25 <u>built in wardrobes, remodel bathrooms - new floor and</u>								25
26 <u>wall tiles, new sinks, grab bars, towel bars</u>								26
27 <u>Install new drop ceilings, soffits, new light fixtures</u>	2009	27,368	2,737	10	2,737		6,842	27
28 <u>New sprinkler heads, remove, raise and re-route piping</u>	2009	15,600	1,560	10	1,560		3,900	28
29 <u>Branch lines for HVAC ventilation system</u>	2009	3,200	320	10	320		800	29
30 <u>Branch lines for HVAC ventilation system</u>	2009	(200)	(20)	10	(20)		(50)	30
31 <u>Remove and replace concrete patio</u>	2009	14,750	1,475	10	1,475		3,688	31
32 <u>New sprinkler heads, remove, raise and re-route piping</u>	2009	4,109	411	10	411		1,027	32
33 <u>Remove external pipe and reroute electrical wires</u>	2009	7,792	779	10	779		1,948	33
34 TOTAL (lines 1 thru 33)		\$ 7,112,122	\$ 119,925		\$ 225,136	\$ 105,211	\$ 3,523,752	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

0028753

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		\$ 7,112,122	\$ 119,925		\$ 225,136	\$ 105,211	\$ 3,523,752	1
2 <u>Roofing project</u>	2009	2,850	285	10	285		713	2
3 <u>Furnish and install wiring for elevator</u>	2009	3,800	380	10	380		950	3
4 <u>Hardware on doors, drywall, wallcovering, cove base, ceiling, tile</u>	2009	139,783	13,978	10	13,978		34,945	4
5 <u>Wallcovering credit</u>	2009	(10,200)	(1,020)	10	(1,020)		(2,550)	5
6 <u>Installation of replacement motor on boiler burner</u>	2010	2,957	296	10	296		444	6
7 <u>Credit for Econocare invoice # 37059</u>	2010	(14,000)	(1,400)	10	(1,400)		(2,100)	7
8 <u>Furnish and install new hydraulic cylinder and elevator casing</u>	2010	35,711	3,571	10	3,571		5,357	8
9 <u>Installation of new chemical automatic fire suppression system</u>	2010	3,120	312	10	312		468	9
10 <u>Redrill hydraulic cylinder hole for elevator project</u>	2010	16,000	1,600	10	1,600		2,400	10
11 <u>Furnish category 6 cable (550mhz)</u>	2010	4,564	456	10	456		684	11
12 <u>Furnish and install new shaft and bearings in air-conditioning unit</u>	2010	4,140	414	10	414		621	12
13 <u>Remove and install cove base, vinyl tile and ceramic floor tile</u>	2010	271,697	27,170	10	27,170		40,755	13
14 <u>Remove and install cove base, vinyl tile and ceramic floor tile</u>	2010	50,221	5,022	10	5,022		7,533	14
15 <u>Replace two firing burner programmers on boiler</u>	2011	6,154	308	10	308		308	15
16 <u>Replace bronzed pump for water heaters</u>	2011	4,364	218	10	218		218	16
17 <u>Furnish and install new motor for tower pump</u>	2011	4,424	221	10	221		221	17
18 <u>Furnish and install new Mitsubishi air-conditioner</u>	2011	4,000	200	10	200		200	18
19 <u>Replace telephone wire, install new relay and switch, power supply</u>	2011	2,902	145	10	145		145	19
20 <u>Install new boiler bottom</u>	2011	17,027	851	10	851		851	20
21 <u>Replace tower fan motor and v-belts</u>	2011	3,290	165	10	165		165	21
22 <u>Furnish new Hatco booster heater</u>	2011	3,442	172	10	172		172	22
23								23
24								24
25								25
26								26
27 <u>See Attached Schedule L:</u>								27
28 <u>Leasehold Improvements Allocated from Management Co:</u>	1998	16,735						28
29 <u>Leasehold Improvements Allocated from Management Co:</u>	1999	6,989						29
30 <u>Leasehold Improvements Allocated from Management Co:</u>	2000	837						30
31 <u>Leasehold Improvements Allocated from Management Co:</u>	2008	2,519			273	273	24,329	31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 7,695,449	\$ 173,269		\$ 278,753	\$ 105,484	\$ 3,640,581	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 835,853	\$ 86,927	\$ 86,927	\$	5,10 years	\$ 340,968	71
72	Current Year Purchases	81,731	5,870	5,870		5,10 years	5,870	72
73	Fully Depreciated Assets	1,852,814	385	385		8,9,10years	1,852,814	73
74	Allocated from Therapy Masters, Mgt Co:	134,583		1,750	1,750		130,246	74
75	TOTALS	\$ 2,904,981	\$ 93,182	\$ 94,932	\$ 1,750		\$ 2,329,898	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	Maintenance	1976 Pick Up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Co:			24,823		4,058	4,058		14,328	78
79										79
80	TOTALS			\$ 28,126	\$	\$ 4,058	\$ 4,058		\$ 17,631	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)	\$ 11,168,472	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 266,451	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 377,743	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 111,292	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,988,110	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	Parking Lot				3,000	month-to-month		6
7	TOTAL				\$ 3,000			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
- ☒ NO
- Terms:
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ 240,175
- Description:
- Copier \$15,780, Ice-maker \$2,009, Postage meter \$854, Med Equipmt \$217,396, Alloc Mgt Co: \$4,136
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			4,808	19
20					20
21	TOTAL		\$	\$ 4,808	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.)

	Service	Schedule V Line & Column Reference	2	3	4		6	7	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
					Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	7,292	\$ 422,660	\$ 2,625	7,292	\$ 425,285	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,735	107,570	906	1,735	108,476	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		12,353	735,005	1,589	12,353	736,594	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				560,207		560,207	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
	Radiology, Laboratory & Dialysis	Ln 39, Col 3				212,396			212,396	
13	Other (specify): Respiratory Therapy	Ln10a, Col 1&3	19,326 hours	480,444				19,326	480,444	13
14	TOTAL			\$ 480,444	21,380	\$ 1,477,631	\$ 565,327	40,706	\$ 2,523,402	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	\$ (437,446)	\$ 409,786	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 374,971)	6,076,186	6,076,186	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	197,432	229,199	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	5,161	5,161	8
9	Other(specify): Other Receivables	(3,381,427)		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,459,906	\$ 6,720,332	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		539,916	13
14	Buildings, at Historical Cost		4,478,930	14
15	Leasehold Improvements, at Historical Cost	2,408,983	3,216,519	15
16	Equipment, at Historical Cost	1,664,944	2,933,107	16
17	Accumulated Depreciation (book methods)	(2,560,225)	(5,988,110)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits, Escrows	85,368	806,107	22
23	Other(specify): Mortgage Costs (Net):		99,367	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,599,070	\$ 6,085,836	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,058,976	\$ 12,806,168	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 364,592	\$ 364,592	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	196,592	196,592	28
29	Short-Term Notes Payable	61,567	61,567	29
30	Accrued Salaries Payable	269,358	269,358	30
31	Accrued Taxes Payable (excluding real estate taxes)	(50,450)	(50,450)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		379,000	32
33	Accrued Interest Payable		79,280	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	2,215,788	2,215,788	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,057,447	\$ 3,515,727	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	171,049	171,049	39
40	Mortgage Payable		19,027,295	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)	\$ 171,049	\$ 19,198,344	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,228,496	\$ 22,714,071	46
47	TOTAL EQUITY(page 18, line 24)	\$ 830,480	\$ (9,907,903)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,058,976	\$ 12,806,168	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 775,984	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 775,984	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	54,496	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)	\$ 54,496	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)	\$ 830,480	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenCrest Nursing and Rehabilitation Centre, Ltd. # 0028753 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**

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,420,242	1
2	Discounts and Allowances for all Levels	(3,585,898)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,834,344	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,047,148	6
7	Oxygen	701,483	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,748,631	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	2,390	15
16	Rental of Facility Space		16
17	Sale of Drugs	785,537	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	42,794	19
20	Radiology and X-Ray	13,504	20
21	Other Medical Services	1,492,800	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,337,025	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,979	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,979	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,922,979	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,575,952	31
32	Health Care	8,204,237	32
33	General Administration	4,594,483	33
	B. Capital Expense		
34	Ownership	3,152,035	34
	C. Ancillary Expense		
35	Special Cost Centers	1,170,956	35
36	Provider Participation Fee	170,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,868,483	40
41	Income before Income Taxes (line 30 minus line 40)**	54,496	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 54,496	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	1,605	1,848	\$ 84,304	\$ 45.62	1
2	Assistant Director of Nursing	2,578	2,753	112,231	40.77	2
3	Registered Nurses	55,115	59,074	1,616,632	27.37	3
4	Licensed Practical Nurses	19,506	21,198	533,346	25.16	4
5	CNAs & Orderlies	127,114	137,147	1,411,891	10.29	5
6	CNA Trainees					6
7	Licensed Therapist	17,693	19,326	480,444	24.86	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,209	1,306	15,467	11.84	9
10	Activity Assistants	8,365	9,435	105,767	11.21	10
11	Social Service Workers	9,398	9,936	167,241	16.83	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,722	6,392	89,597	14.02	14
15	Cook Helpers/Assistants	30,260	33,244	407,417	12.26	15
16	Dishwashers					16
17	Maintenance Workers	5,674	6,135	81,651	13.31	17
18	Housekeepers	27,965	31,049	305,144	9.83	18
19	Laundry	13,310	14,982	154,198	10.29	19
20	Administrator	2,041	2,278	89,292	39.20	20
21	Assistant Administrator	3,270	3,853	88,948	23.09	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,232	18,358	305,378	16.63	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	7,774	8,484	97,188	11.46	33
34	TOTAL (lines 1 - 33)	355,831	386,798	\$ 6,146,136 *	\$ 15.89	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	\$ 47,497	Ln 1, Col 3	35
36	Medical Director	Monthly	161,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,841	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	52	2,600	Ln11, Col 3	44
45	Social Service Consultant	61	3,388	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	113	\$ 231,326		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	20,473	\$ 562,999	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	6	60	Ln10, Col 3	52
53	TOTAL (lines 50 - 52)	20,479	\$ 563,059		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount		
Philip Thompson	Administrator	0.00 %	\$ 89,292	Workers' Compensation Insurance		\$ 81,038	IDPH License Fee	\$		
Evelyn Amador	Asst Administrator	0.00 %	53,979	Unemployment Compensation Insurance		40,011	Advertising: Employee Recruitment	290		
Antionette Beedon	Asst Administrator	0.00 %	34,969	FICA Taxes		462,418	Health Care Worker Background Check			
				Employee Health Insurance		226,904	(Indicate # of checks performed 130)	1,300		
				Employee Meals		35,556	Patient Background Checks	380 3,800		
				Illinois Municipal Retirement Fund (IMRF)*						
				Chicago Head Tax		9,900	See Attached Schedule K:	72,794		
				Other Employee Benefits		10,191				
				Union Health and Welfare		179,160	Allocated from Therapy Masters:	3,651		
				Union Pension		49,845	Allocated from Management Company:	5,296		
				401K Match		11,364	Less: Public Relations Expense	()		
							Non-allowable advertising	()		
				See Attached Schedule D:		0	Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 178,240	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 87,131	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount		
Management Fees (eliminated in Column 7)			\$ 2,078,040				Out-of-State Travel	\$		
							In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)										
C. Professional Services										
Vendor/Payee	Type		Amount							
			\$							
See Attached Schedule C:			132,259							
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL				Entertainment Expense ()		
			\$ 132,259				(agree to Sch. V, line 24, col. 8)			
							TOTAL			

*** 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 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2007	6 FY2008	7 FY2009	8 FY2010	9 FY2011	10 FY2012	11 FY2013	12 FY2014	13 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 \$23,223
- (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. \$ 40,796 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. \$ 170,820
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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. \$ 35,556 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

GlenCrest Nursing and Rehabilitation Centre, Ltd.
12/31/2011
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

SCHEDULE A

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

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
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	39,247	16,233	35,210	15,036	30,168	32,114	168,008
Jonathan Glenner	10,225	4,229	9,173	3,917	7,860	8,367	43,771
Daniel Glenner	5,652	2,338	5,071	2,165	4,345	4,625	24,196
Elliot Glenner	4,936	2,040	4,428	1,891	3,794	4,039	21,128
David Weinschneider	10,172	4,208	9,126	3,897	7,819	8,324	43,546
Joshua Ray	39,247	16,233	35,210	15,036	30,168	32,114	168,008
Total compensation received from other Nursing Homes	109,479	45,281	98,218	41,942	84,154	89,583	468,657

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XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	7,541
Point ClickCare	Computers	55,762
EHealth Data Solutions	Computer Services	5,160
RSM McGladrey	Accounting	52,702
Frost, Ruttenberg & Rothblatt	Accounting	375
Much Shelist	Legal	8,075
Ira I. Silverstein	Legal	400
Skidelsky & Associates	Real Estate Tax Reduction	185
Elderlife Development, Ltd.	Life Safety Code Consultation	4,140
Management Network Services	Management Consulting	550
Personnel Planners, Inc.	Unemployment Consulting	2,343
Commitment Consulting	A/R Collections	6,453
Cindy Stachura	Consultant	1,200
		144,886
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		893
Point ClickCare - Computer Services		6,159
Clinical Reimbursement Solutions - Accounting		1,179
RSM MCGladrey - Accounting Services		28,059
Harold Geiser - Accounting		1,738
Frost, Ruttenberg & Rothblatt - Accounting Services		1,962
Much Shelist - Legal Services		180
Total allocated from Management Co.		40,168
Total allocated from Therapy Masters:		6,185
GlenCrest Real Estate LLC:		
Skidelsky & Associates	Real Estate Tax Reduction	3,160
Much Shelist	Legal	250
Total allocated from GlenCrest Real Estate LLC:		3,410
Reclass Skidelsky & Associates invoice to Line 33:		-185
Reclass Skidelsky & Associates invoice to Line 33:		-3,160
Non-Allowable Expenses:		
Ira I. Silverstein - A/R Collections		-400
RSM MCGladrey - Accounting Services		-52,191
Commitment Consulting - A/R Collections		-6,453
		-59,044
Total adjustments page 21, Sch C.		-12,626
Total Schedule V, line 19, column 8		132,259

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SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	37,676
FUTA	458
SUTA	1,244
Insurance - Hospital	35,828
Employee Benefits	3,987
Other Employee Benefits	674
Workers Compensation Insurance	1,027
401K Match	2,750
Total allocated from Management Co.	83,644
Allocate to Line #'s 7,27	-83,644
Allocated from Therapy Masters, Inc.:	
FICA taxes	70,770
FUTA	971
SUTA	1,408
Insurance - Hospital	26,777
Other Employee Benefits	293
Workers Compensation Insurance	2,244
401K Match	7,040
Uniform Allowance	0
Total allocated from Therapy Masters, Inc.:	109,503
Allocate to Line #'s 15,27	-109,503
Total allocated to Page 21	0

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SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Wage Assignment	(1,073)
Workshop	8
Refunds Exchange	66,027
Due to Third Party	1,139,232
Accrued Profit Sharing	(190)
Accrued Management Fees	1,006,223
Accrued Union Dues	3,340
Accrued 401K	2,221
Total, Page 17, Line36	2,215,788

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	(1,574)	43
Non-allowable Illinois Council on Long Term Care fees	(7,665)	20
Non-allowable auto expense - marketing	(10,929)	25
Non-allowable City of Chicago ticket	(25)	25
Non-allowable professional fees	(59,044)	19
Non-allowable loss on early extinguishment of debt	(361,197)	43
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(499,822)	10
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(162,356)	10
Adjust Mgt. Co. Food to cost	(53,293)	2
Non-allowable related party interest expense	(15,859)	32
Non-allowable office expense	(250)	43
Non-allowable miscellaneous expense	55	21
Non-allowable housing rental	(2,020)	21
Non-allowable bank charges	(45)	43
Total	<u>(1,174,024)</u>	

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

SCHEDULE G

	Accrued 1/01/11	Payments/ (Receipts)	Expense	Accrued 12/31/11
Balance @ 1/01/2011:	-356,000.00		-356,000.00	
2010 real estate taxes paid		364,012.98	364,012.98	
Cash Received 12/9/2011 for the reduction of 2008 real estate taxes		-9,484.33	-9,484.33	
Estimated 2011 real estate taxes:				
2010 taxes	364,012.98			
Estimated increase	4.00%			
Estimated 2011 taxes	378,573.50			
USE	379,000.00		379,000.00	-379,000.00
Totals	-356,000.00	354,528.65	377,528.65	-379,000.00

Real estate tax history:

Year	Amount	Increase	
		\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	-5,283.54	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	-2,416.98	-0.67%
2000	349,019.69	-8,675.33	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	-33,766.42	-9.32%
2004	335,639.12	7,293.65	2.22%
2005	339,056.61	3,417.49	1.02%
2006	314,871.94	-24,184.67	-7.13%
2007	311,510.44	-3,361.50	-1.07%
2008	314,635.97	3,125.53	1.00%
2009	348,827.08	34,191.11	10.87%
2010	364,012.98	15,185.90	4.35%

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Provider Name: GlenCrest Nursing & Rehab Ctr.
Provider I.D. #: 0028753
Year Ended: December 31, 2011

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
C N A Trainees	6/15/2011	Chicago, Il	Southern Illinois University C N A Training Class & Testing	970
Jesus Lopez, Juan Chavez	6/11/2011	Chicago, Il	Foodservice Education Seminars Foodservice Sanitation Certification Course	280
Social Work, Nursing & Admin staff	5/4/2011	Chicago, Il	Social Work PRN The Neurology of Good Manners	100
Nursing & Administrative Staff	7/19/2011	Chicago, Il	Prairie State College Conflict Resolution	125
Gloria Ongcal, Richard Dabrowski	9/16/2011	Chicago, Il	Cynthia Chow & Associates Redefining the Future	220
Phil Thompson, Donna Fahrenbach	10/4/2011	Chicago, Il	Illinois Pioneer Coalition SNF PPS Update 2011	378
Nursing & Respiratory Staff	10/28/2011	Chicago, Il	PEL/VIP Medical Staffing Pulse OxTrach Care Suctioning	33
Phil Thompson	11/30/2011	Chicago, Il	NAB Delivering Knock Your Socks Off Service	268
Nursing Staff	9/7/2011	Chicago, Il	Omnicare Edu-Nurse IV Training	175
			Allocated From Management Company	1,083
			Allocated From Therapy Masters	3,851
			Total	7,483

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SCHEDULE I

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

	Gas Cards/ Allowance	Employee Repairs	Reimbursement: Mileage, Parking, Tolls	City of Chicago Ticket	Total
Direct Expense	45,450	1,625	6,548	25	53,648
Non-allowable auto expense - marketing					-10,929
Non-allowable city of Chicago ticket					-25
Allocated from Management Company					4,395
Allocated from Therapy Masters					1,488
TOTAL	45,450	1,625	6,548	25	48,577

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 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382			
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	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											
WALL CONSTRUCTION	10,235	-10,235	0											
ELECTRICAL	10,634	-10,634	0											
MISC. IMPROVEMENTS	26,075	-26,075	0											
ASPHALT DRIVEWAY	5,900	-5,900	0											
					<u>2,064,392</u>	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									
					<u>2,127,420</u>	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409	
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	<u>5000</u>									
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2001 NO ADDITIONS														
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2002 NO ADDITIONS														
					<u>2825</u>									
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2004 NO ADDITIONS														
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2005 NO ADDITIONS														
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2006 NO ADDITIONS														
					<u>2,135,245</u>	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					<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>	<u>149,589</u>	<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>	
						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					<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>
						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					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
						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					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
						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					<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

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	30,888
Employment Fees	44,545
Joint Commission Annual Fee	1,285
K & S Automatic Sprinklers permit fee	180
Employee Reimbursement - Dues and Fees	561
Secretary of State Annual Report Fee	100
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	2,900
Non-allowable Illinois Council on Long Term Care Dues	-7,665
Total Allocated to Page 21, Section F:	72,794

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HEALTH AND HOME MANAGEMENT, INC
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENT:

SCHEDULE L[illegible]

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