

		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: 0048637

Facility Name: GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.

Address: 2222 West 14th Street Waukegan 60085

Number City Zip Code

County: Lake

Telephone Number: (847) 249-2400 Fax #: (847) 249-0536

HFS ID Number:

Date of Initial License for Current Owners: 8/15/2007

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

X "Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name) Sidney Glenner

(Title) President

Paid Preparer

(Signed)

(Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

0048637 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>144</u>	Skilled (SNF)	<u>144</u>	<u>52,560</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>127</u>	Intermediate (ICF)	<u>127</u>	<u>46,355</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>271</u>	TOTALS	<u>271</u>	<u>98,915</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>11,488</u>	<u>534</u>	<u>5,431</u>	<u>17,453</u>	8
9	SNF/PED					9
10	ICF	<u>65,989</u>	<u>2,136</u>	<u>0</u>	<u>68,125</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>77,477</u>	<u>2,670</u>	<u>5,431</u>	<u>85,578</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.52%

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 12/07/06

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 12/07/06 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 138 and days of care provided 5,180

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation # 0048637 Report Period Beginning: 1/01/2011 Ending: 12/31/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	369,120	51,057	21,125	441,302		441,302		441,302			1
2	Food Purchase		512,532		512,532	(21,147)	491,385	(66,659)	424,726			2
3	Housekeeping		9,383	336,830	346,213		346,213		346,213			3
4	Laundry			227,327	227,327		227,327		227,327			4
5	Heat and Other Utilities			256,495	256,495		256,495	7,030	263,525			5
6	Maintenance	90,764	65,267	81,527	237,558		237,558	7,313	244,871			6
7	Other (specify):* Allocated Employee Benefits							453	453			7
8	TOTAL General Services	459,884	638,239	923,304	2,021,427	(21,147)	2,000,280	(51,863)	1,948,417			8
	B. Health Care and Programs											
9	Medical Director			26,400	26,400		26,400		26,400			9
10	Nursing and Medical Records	4,634,427	751,807	126,178	5,512,412		5,512,412	(151,541)	5,360,871			10
10a	Therapy	57,493	3,071	489,417	549,981		549,981	(83,978)	466,003			10a
11	Activities	169,170	6,100	1,220	176,490		176,490		176,490			11
12	Social Services	132,027		1,848	133,875		133,875		133,875			12
13	CNA Training											13
14	Program Transportation			1,842	1,842		1,842		1,842			14
15	Other (specify):* Allocated Employee Benefits							42,404	42,404			15
16	TOTAL Health Care and Programs	4,993,117	760,978	646,905	6,401,000		6,401,000	(193,115)	6,207,885			16
	C. General Administration											
17	Administrative	74,297		1,002,086	1,076,383		1,076,383	(969,972)	106,411			17
18	Directors Fees											18
19	Professional Services			200,098	200,098		200,098	(59,770)	140,328			19
20	Dues, Fees, Subscriptions & Promotions			40,448	40,448	2,080	42,528	(559)	41,969			20
21	Clerical & General Office Expenses	217,464	46,311	98,281	362,056	(2,080)	359,976	446,023	805,999			21
22	Employee Benefits & Payroll Taxes			743,457	743,457	21,147	764,604		764,604			22
23	Inservice Training & Education			2,304	2,304		2,304	2,417	4,721			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			20,571	20,571		20,571	2,724	23,295			25
26	Insurance-Prop.Liab.Malpractice			107,373	107,373		107,373	3,507	110,880			26
27	Other (specify):* Allocated Employee Benefits							71,890	71,890			27
28	TOTAL General Administration	291,761	46,311	2,214,618	2,552,690	21,147	2,573,837	(503,740)	2,070,097			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,744,762	1,445,528	3,784,827	10,975,117		10,975,117	(748,718)	10,226,399			29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			83,086	83,086		83,086	301,672	384,758			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			142,530	142,530		142,530	466,368	608,898			32
33	Real Estate Taxes							217,595	217,595			33
34	Rent-Facility & Grounds			1,785,699	1,785,699		1,785,699	(1,785,699)				34
35	Rent-Equipment & Vehicles			45,264	45,264		45,264	7,698	52,962			35
36	Other (specify):*											36
37	TOTAL Ownership			2,056,579	2,056,579		2,056,579	(792,366)	1,264,213			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		287,021	99,434	386,455		386,455		386,455			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			148,356	148,356		148,356		148,356			42
43	Other (specify):* Non-Allowable			368,660	368,660		368,660	(368,660)				43
44	TOTAL Special Cost Centers		287,021	616,450	903,471		903,471	(368,660)	534,811			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,744,762	1,732,549	6,457,856	13,935,167		13,935,167	(1,909,744)	12,025,423			45

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

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	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	(8,488)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(7,499)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,505)	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	(2,250)	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	(364,177)	43		24
25	Fund Raising, Advertising and Promotional	(300)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(605)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(515,050)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (899,874)		\$	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)	(1,009,870)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,009,870)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,909,744)		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	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	<u>Exceptional Care Program</u>		X			44
45	<u>Other-Attach Schedule</u>		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

ID#0048637

Report Period Beginning:1/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (48,058)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(103,483)	10	2
3	Adjust Mgt Co. food to cost	(66,676)	2	3
4	Non-allowable patient clothing	(428)	43	4
5	Non-allowable professional fees	(96,977)	19	5
6	Non-allowable owner interest expense	(142,530)	32	6
7	Non-allowable auto expense - marketing	(1,633)	25	7
8	Non-allowable Illinois Council on Long Term Care Dues	(6,525)	20	8
9	Non-allowable office expense	(365)	43	9
10	Non-allowable trust fees	(2,075)	43	10
11	Non-allowable depreciation - marketing	(6,300)	30	11
12	Non-allowable miscellaneous expense	(40,000)	21	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(515,050)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.# 0048637

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	(66,676)	0	0	0	17	0	0	0	0	0	0	(66,659)	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	7,030	0	0	0	0	0	0	0	0	7,030	5
6	Maintenance	0	0	7,313	0	0	0	0	0	0	0	0	7,313	6
7	Other (specify):*	0	0	453	0	0	0	0	0	0	0	0	453	7
8	TOTAL General Services	(66,676)	0	14,796	0	17	0	0	0	0	0	0	(51,863)	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	(151,541)	0	0	0	0	0	0	0	0	0	0	(151,541)	10
10a	Therapy	0	0	0	0	(83,978)	0	0	0	0	0	0	(83,978)	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	42,404	0	0	0	0	0	0	42,404	15
16	TOTAL Health Care and Programs	(151,541)	0	0	0	(41,574)	0	0	0	0	0	0	(193,115)	16
	C. General Administration													
17	Administrative	0	0	(969,972)	0	0	0	0	0	0	0	0	(969,972)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(96,977)	0	34,572	250	2,385	0	0	0	0	0	0	(59,770)	19
20	Fees, Subscriptions & Promotions	(6,525)	0	4,558	0	1,408	0	0	0	0	0	0	(559)	20
21	Clerical & General Office Expenses	(48,488)	0	490,304	0	4,207	0	0	0	0	0	0	446,023	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	932	0	1,485	0	0	0	0	0	0	2,417	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,633)	0	3,783	0	574	0	0	0	0	0	0	2,724	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,507	0	0	0	0	0	0	0	0	3,507	26
27	Other (specify):*	0	0	71,539	0	351	0	0	0	0	0	0	71,890	27
28	TOTAL General Administration	(153,623)	0	(360,777)	250	10,410	0	0	0	0	0	0	(503,740)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(371,840)	0	(345,981)	250	(31,147)	0	0	0	0	0	0	(748,718)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Centre, Ltd. # 0048637 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	(6,300)	0	12,397	295,437	138	0	0	0	0	0	0	301,672	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(150,029)	0	0	616,397	0	0	0	0	0	0	0	466,368	32
33	Real Estate Taxes	0	0	11,525	206,070	0	0	0	0	0	0	0	217,595	33
34	Rent-Facility & Grounds	0	0	0	(1,785,699)	0	0	0	0	0	0	0	(1,785,699)	34
35	Rent-Equipment & Vehicles	0	0	7,698	0	0	0	0	0	0	0	0	7,698	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(156,329)	0	31,620	(667,795)	138	0	0	0	0	0	0	(792,366)	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):*	(371,705)	0	0	3,045	0	0	0	0	0	0	0	(368,660)	43
44	TOTAL Special Cost Centers	(371,705)	0	0	3,045	0	0	0	0	0	0	0	(368,660)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(899,874)	0	(314,361)	(664,500)	(31,009)	0	0	0	0	0	0	(1,909,744)	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	80.00 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray	20.00 %					

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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		Total from Page 6A	\$ 1,002,086	Glen Health and Home Management, Inc.	A	\$ 687,725	\$ (314,361)	1
2	V								2
3	V		Total from Page 6B	1,785,699	GlenLake Terrace Realty LLC	B	1,121,199	(664,500)	3
4	V								4
5	V		Total from Page 6C	489,002	Therapy Masters, Inc.	C	457,993	(31,009)	5
6	V								6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A: Owned 100.00 % by Sidney Glenner through attribution				9
10	V				B: Owned 80.00 % by Sidney Glenner & 20.00 % by Joshua Ray				10
11	V				C: Owned 100.00 % by Sidney Glenner				11
12	V								12
13	V								13
14	Total			\$ 3,276,787			\$ 2,266,917	\$ * (1,009,870)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ X

 YES

☐

 NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 1,002,086	Glen Health and Home Management, Inc.	A	\$	(1,002,086)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,030	7,030	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,182	4,182	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	34,572	34,572	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	4,558	4,558	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	30,553	30,553	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	71,992	71,992	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	932	932	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,783	3,783	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,507	3,507	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	12,397	12,397	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,525	11,525	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,698	7,698	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,131	3,131	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	32,114	32,114	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	459,751	459,751	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(71,992)	(71,992)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	453	453	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,672	4,672	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	66,867	66,867	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,002,086			\$ 687,725	\$ * (314,361)	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	43	Clerical	\$	GlenLake Terrace Realty LLC	B	\$ 365	\$ 365	15
16	V	30	Depreciation		GlenLake Terrace Realty LLC	B	295,437	295,437	16
17	V	32	Interest Income		GlenLake Terrace Realty LLC	B	(1,288)	(1,288)	17
18	V	32	Interest Expense		GlenLake Terrace Realty LLC	B	617,685	617,685	18
19	V	33	Real Estate Taxes		GlenLake Terrace Realty LLC	B	206,070	206,070	19
20	V	34	Rental Income	1,785,699	GlenLake Terrace Realty LLC	B		(1,785,699)	20
21	V	43	State Replacement Taxes		GlenLake Terrace Realty LLC	B	605	605	21
22	V	19	Professional Fees		GlenLake Terrace Realty LLC	B	250	250	22
23	V	43	Trust Fees		GlenLake Terrace Realty LLC	B	2,075	2,075	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								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,785,699			\$ 1,121,199	\$ * (664,500)	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	10a	Therapy	\$ 489,002	Therapy Masters, Inc.	C	\$ 405,024	\$ (83,978)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	2,385	2,385	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	67	67	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	57	57	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	3,295	3,295	19
20	V	21	Clerical		Therapy Masters, Inc.	C	912	912	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	42,755	42,755	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	1,485	1,485	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	574	574	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	1,284	1,284	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(42,755)	(42,755)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	42,404	42,404	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	351	351	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	138	138	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	17	17	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 489,002			\$ 457,993	\$ * (31,009)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Centre, Ltd. # 0048637 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	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	GlenOaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner	70.00 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	30.00 %	Centre, Inc.					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 GlenLake Terrace Nursing and Rehabilitat # 0048637 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	80.00 %	173,206	10	16.21 %	Salary	\$ 32,114	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,125	6	16.21 %	Salary	8,367	Ln 21, Col 7	2
3	Elliot Glenner	Administrative	Administrative	0.00 %	24,944	6	16.21 %	Salary	4,039	Ln 21, Col 7	3
4	Daniel Glenner	Administrative	Administrative	0.00 %	21,781	6	16.21 %	Salary	4,625	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	44,893	6	16.21 %	Salary	8,324	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	20.00 %	173,206	10	16.21 %	Salary	32,114	Ln 21, Col 7	6
7											7
8											8
9											9
10		See Attached Schedule B									10
11											11
12											12
13								TOTAL	\$ 89,583		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 GlenLake Terrace Nursing and Rehabilitation Centre, Ltd # 0048637 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	\$	85,578	\$ 7,030	1
2	6	Repairs and Maintenance	Resident Days	547,138	7	26,739		85,578	4,182	2
3	19	Professional Fees	Resident Days	547,138	7	221,035		85,578	34,572	3
4	20	Licenses, Permits and Inspection	Resident Days	547,138	7	29,141		85,578	4,558	4
5	21	Clerical	Resident Days	547,138	7	195,341		85,578	30,553	5
6	22	Employee Benefits and Payroll	Resident Days	547,138	7	460,274		85,578	71,992	6
7	23	Training and Education	Resident Days	547,138	7	5,959		85,578	932	7
8	25	Auto Expenses	Resident Days	547,138	7	24,184		85,578	3,783	8
9	26	Insurance	Resident Days	547,138	7	22,424		85,578	3,507	9
10	30	Depreciation	Resident Days	547,138	7	79,259		85,578	12,397	10
11	33	Real Estate Taxes	Resident Days	547,138	7	73,683		85,578	11,525	11
12	35	Equipment and Vehicle Rental	Resident Days	547,138	7	49,215		85,578	7,698	12
13	6	Janitorial Salaries	Resident Days	547,138	7	20,018	20,018	85,578	3,131	13
14	17	Officer's Salaries	Resident Days	547,138	7	205,320	205,320	85,578	32,114	14
15	21	Administrative Salaries	Resident Days	547,138	7	2,939,391	2,939,391	85,578	459,751	15
16	22	Employee Benefits	Payroll						(71,992)	16
17	7	Employee Benefits - Janitorial	Payroll						453	17
18	27	Employee Benefits - Officer's	Payroll						4,672	18
19	27	Employee Benefits - Admin	Payroll						66,867	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,396,926	\$ 3,164,729		\$ 687,725	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	UBS Wealth Management		X	Mortgage	\$30,955.56	10/26/10	\$ 15,600,000	\$ 15,600,000	9/15/2020	0.0398	\$ 489,971	1	
2	SLG Limited Partnership	X		Mortgage	\$18,435.66	11/15/10	3,500,000	3,500,000	12/01/2035	0.0398	127,714	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Stockholders	X		Working Capital			6,227,566	6,227,566			142,530	6	
7												7	
8								Non-allowable owner interest expense:				(142,530)	8
9	TOTAL Facility Related				\$49,391.22		\$ 25,327,566	\$ 25,327,566			\$ 617,685	9	
	B. Non-Facility Related*												
10									Interest Income Offset:			(8,787)	10
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (8,787)	14	
15	TOTALS (line 9+line14)						\$ 25,327,566	\$ 25,327,566			\$ 608,898	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* 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)

IL478-2471

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2010 report.		\$	155,000	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	175,055	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	20,055	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	183,000	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	203,055	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	101,899	8	
		2007	137,997	9	
		2008	145,704	10	
		2009	150,382	11	
		2010	175,055	12	
See Attached Schedule G For Calculation Of 2011 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2010	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.

COUNTY

Lake

FACILITY IDPH LICENSE NUMBER

0048637

CONTACT PERSON REGARDING THIS REPORT

Charles J. Fischer

TELEPHONE

(312) 634-4580

FAX #:

(312) 634-5518

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

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>08-32-109-021</u>	<u>2222 14th Street, Waukegan, IL</u>	\$ <u>175,054.89</u>	\$ <u>175,054.89</u>
2. <u>08-32-109-020</u>	<u>2300 14th Street, Waukegan, IL</u>	\$ <u>3,015.13</u>	\$ <u>3,015.13</u>
3. <u>Allocated from Management Company:</u>		\$ <u>63,772.67</u>	\$ <u>11,525.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>241,842.69</u></u>	\$ <u><u>189,595.02</u></u>

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 48,925

B. General Construction Type: Exterior BrickFrame Concrete and SteelNumber of Stories Four

C. Does the Operating Entity?

☐ (a) Own the Facility☒ (b) Rent from a Related Organization.☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment☒ (b) Rent equipment from a Related Organization.☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

2300 WEST 14TH STREET, WAUKEGAN, IL - LAND LOCATED ADJACENT TO THE FACILITY.

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

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	79,750	2006	\$ 502,844	1
2	Allocated from Management Company:			13,285	2
3	TOTALS	79,750		\$ 516,129	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Centre, Ltd. # 0048637 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	271		2006	1974	\$ 7,636,686	\$ 254,556	30	\$ 254,556		\$ 1,284,351	4
5											5
6	Alloc from			1996	276,645			7,472	7,472		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	HDSI programs and installation			2006	34,305	3,431	10	3,431		18,870	9
10	Furnish and install outdoor signs			2007	10,055	1,006	10	1,006		4,527	10
11	Remove and install vinyl cove base			2007	9,986	999	10	999		4,495	11
12	Furnish and install light fixture and run new piping			2007	2,672	267	10	267		1,202	12
13	Replace leaking hydraulic supply lines for elevators			2007	5,000	500	10	500		2,250	13
14	Furnish and install motor bearings and gasket on washing machine			2008	2,535	254	10	254		889	14
15	Coil rebuilding and water heater retubing			2008	3,276	328	10	328		1,148	15
16	Replace tube sheet and water return pump, replace piping			2008	2,717	272	10	272		952	16
17	Satelite cable Phase I channel Headend installation			2008	6,250	625	10	625		2,188	17
18	Satelite cable Phase II channel Headend installation			2008	6,250	625	10	625		2,188	18
19	Indoor cameras with power supply			2008	6,889	689	10	689		2,411	19
20	Indoor cameras and power supply			2008	3,211	321	10	321		1,124	20
21	Replace 2 inch galvanized hot water piping in laundry room			2009	2,500	250	10	250		625	21
22	Wiring for television system, create television outlets			2009	2,750	275	10	275		688	22
23	Furnish and install sentry guard water coil			2009	5,169	517	10	517		1,292	23
24	Install new receptacles on existing circuits for televisions			2009	8,800	880	10	880		2,200	24
25	Furnish and install wet-pipe sprinkler protection			2009	56,112	5,611	10	5,611		14,028	25
26	Remove existing cove base and carpet, floor prep, new carpet and wallpap			2009	3,364	336	10	336		840	26
27	Category 6 cable (550mhz)			2010	3,964	396	10	396		594	27
28	Installation of front door electrolock security system with intercom			2010	3,985	399	10	399		598	28
29	Install fire alarm wiring and power supervision relays			2010	4,544	454	10	454		681	29
30	Install new mixing valve on plumbing project			2011	3,160	158	10	158		158	30
31	Install fire protection sprinkler heads			2011	3,088	154	10	154		154	31
32	Remove and install ceiling, nurses station, vinyl tile project and wallpaper			2011	365,930	18,297	10	18,297		18,297	32
33	Install new light poles			2011	13,753	688	10	688		688	33
34	New parking lot and curbs			2011	127,628	6,381	10	6,381		6,381	34
35	Parking lot striping and install compacted mix			2011	18,495	925	10	925		925	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Concrete project, install curbs, walkway and patio	2011	\$ 37,699	\$ 1,885	10	\$ 1,885	\$	\$ 1,885	37
38 Installation of new annunicators for nursing stations	2011	2,838	142	10	142		142	38
39 Exterior fire main project	2011	10,220	511	10	511		511	39
40 Remove and install ceramic tile and carpet	2011	26,880	1,344	10	1,344		1,344	40
41 Purchase of food waste disposer	2011	3,132	157	10	157		157	41
42 Install annunciator panel, conduit and elbows	2011	4,835	242	10	242		242	42
43								43
44								44
45								45
46								46
47								47
48 See Attached Schedule L:								48
49 Leasehold Improvements Allocated from Management Company:	1998	15,236						49
50 Leasehold Improvements Allocated from Management Company:	1999	6,363						50
51 Leasehold Improvements Allocated from Management Company:	2000	762						51
52 Leasehold Improvements Allocated from Management Company:	2008	2,292			235	235	22,148	52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 8,739,975	\$ 303,875		\$ 311,582	\$ 7,707	\$ 1,401,173	70

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	\$ 534,102	\$ 56,110	\$ 56,110	\$	5, 10 years	\$ 256,952	71
72	Current Year Purchases	169,094	10,238	10,238		5, 10 years	10,238	72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	122,520		1,335	1,335		118,572	74
75	TOTALS	\$ 825,716	\$ 66,348	\$ 67,683	\$ 1,335		\$ 385,762	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Ford Bus	2000	\$ 20,000	\$ 2,000	\$ 2,000	\$	5 years	\$ 20,000	76
77	Marketing	2009 Lincoln MKX	2009	31,500	6,300	6,300		5 years	15,750	77
78	Non-Allowable Marketing Depreciation Expense:				(6,300)	(6,300)				78
79	Allocated from Management Company:			22,598		3,493	3,493		13,044	79
80	TOTALS			\$ 74,098	\$ 2,000	\$ 5,493	\$ 3,493		\$ 48,794	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)	\$ 10,155,918 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 372,223 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 384,758 83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 12,535 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,835,729 85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☒ YES
- ☐ NO

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
- N/A

9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms:
- N/A
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$
- 48,824
- Description:
- Copiers\$36,234,Ice-maker\$2,073,Dishmachine\$4,139,PostageMeter \$796,Saw/Sprayer\$2,022,Mgt Co:\$3,560
- (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:			4,138	19
20					20
21	TOTAL		\$	\$ 4,138	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	\$	4,095	\$ 231,701	\$ 1,008	4,095	\$ 232,709	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,517	86,289	603	1,517	86,892	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		2,362	171,012	1,460	2,362	172,472	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				287,021		287,021	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a,Col 1&3	3,258 hours	57,493		99,434 415		3,258	99,434 57,908	13
14	TOTAL			\$ 57,493	7,974	\$ 588,851	\$ 290,092	11,232	\$ 936,436	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

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Centre, Ltd. # 0048637 Report Period Beginning: 1/01/2011 Ending: 12/31/2011
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2011 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (488,615)	\$ 621,255	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>340,201</u>)	6,250,691	6,250,691	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	134,089	134,089	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(649,330)		8
9	Other(specify): <u>Other Receivables</u>	9,913	48,484	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,256,748	\$ 7,054,519	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		516,129	13
14	Buildings, at Historical Cost		7,913,331	14
15	Leasehold Improvements, at Historical Cost	801,993	826,644	15
16	Equipment, at Historical Cost	345,884	899,814	16
17	Accumulated Depreciation (book methods)	(179,573)	(1,835,729)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 968,304	\$ 8,320,189	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,225,052	\$ 15,374,708	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,033,905	\$ 1,033,905	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	311,156	311,156	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	432,694	432,694	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	367	367	31
32	Accrued Real Estate Taxes(Sch.IX-B)		183,000	32
33	Accrued Interest Payable		21,812	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	846,204	846,204	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,624,326	\$ 2,829,138	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,100,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Stockholders:</u>	6,227,566	6,227,566	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,227,566	\$ 25,327,566	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,851,892	\$ 28,156,704	46
47	TOTAL EQUITY (page 18, line 24)	\$ (2,626,840)	\$ (12,781,996)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,225,052	\$ 15,374,708	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,440,491)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,440,491)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(186,349)	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)	\$ (186,349)	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)	\$ (2,626,840)	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenLake Terrace Nursing and Rehabilitation Cent # 0048637 Report Period Beginning: 1/01/2011Ending: 12/31/2011**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.****Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 12,668,266	1
2	Discounts and Allowances for all Levels	(1,671,143)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,997,123	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	965,541	6
7	Oxygen	432,000	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,397,541	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	378,286	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,197	19
20	Radiology and X-Ray	10,443	20
21	Other Medical Services	942,689	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,346,615	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	7,499	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,499	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	40	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 40	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,748,818	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,021,427	31
32	Health Care	6,401,000	32
33	General Administration	2,552,690	33
	B. Capital Expense		
34	Ownership	2,056,579	34
	C. Ancillary Expense		
35	Special Cost Centers	755,115	35
36	Provider Participation Fee	148,356	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,935,167	40
41	Income before Income Taxes (line 30 minus line 40)**	(186,349)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (186,349)	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	1,945	2,169	\$ 93,964	\$ 43.32	1
2	Assistant Director of Nursing					2
3	Registered Nurses	55,593	58,151	1,689,842	29.06	3
4	Licensed Practical Nurses	35,134	37,051	1,058,694	28.57	4
5	CNAs & Orderlies	150,539	160,347	1,650,850	10.30	5
6	CNA Trainees					6
7	Licensed Therapist	2,977	3,258	57,493	17.65	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,977	2,250	37,916	16.85	9
10	Activity Assistants	12,453	13,655	131,254	9.61	10
11	Social Service Workers	8,455	9,328	132,027	14.15	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	9,409	10,227	99,039	9.68	14
15	Cook Helpers/Assistants	24,664	26,496	270,081	10.19	15
16	Dishwashers					16
17	Maintenance Workers	5,373	5,865	90,764	15.48	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,001	2,134	74,297	34.82	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,431	10,709	217,464	20.31	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>	12,370	13,341	141,077	10.57	33
34	TOTAL (lines 1 - 33)	332,321	354,981	\$ 5,744,762 *	\$ 16.18	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	\$ 21,125	Ln 1, Col 3	35
36	Medical Director	Monthly	26,400	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,471	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	24	1,220	Ln 11, Col 3	44
45	Social Service Consultant	33	1,848	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	57	\$ 67,064		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	3,083	\$ 84,773	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	3,083	\$ 84,773		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
Mary Clausen	Administrator	0.00 %	\$ 74,297	Workers' Compensation Insurance		\$ 76,774	IDPH License Fee		\$
				Unemployment Compensation Insurance		53,809	Advertising: Employee Recruitment		
				FICA Taxes		418,227	Health Care Worker Background Check		
				Employee Health Insurance		117,705	(Indicate # of checks performed 95)		950
				Employee Meals		21,147	Patient Background Checks		113 1,130
				Illinois Municipal Retirement Fund (IMRF)*					
				Other Employee Benefits		6,265			
				Union Health and Welfare		2,525	See Attached Schedule K:		33,923
				Union Pension		64,990	Allocated from Therapy Masters:		1,408
				401K Match		3,162	Allocated from Management Company:		4,558
							Less: Public Relations Expense		()
							Non-allowable advertising		()
							Yellow page advertising		()
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 74,297	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 41,969
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description				Description		Line #	Description		Amount
Management Fees (eliminated in Column 7)							Out-of-State Travel		\$
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							Seminar Expense		
C. Professional Services									
Vendor/Payee	Type		Amount				Entertainment Expense		()
			\$				(agree to Sch. V, line 24, col. 8)		
							TOTAL		\$
See Attached Schedule C:			140,328						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				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 \$19,816
- (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?

5,10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$2,823

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.

\$148,356

This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.

\$21,147

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?

N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A
- (17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

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

Yes

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

SEE ACCOUNTANTS' COMPILATION REPORT

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0048637
12/31/2011

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenLake Terrace Realty LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	
Sidney Glenner	39,247	37,312	35,210	15,036	30,168	16,233	173,206
Jonathan Glenner	10,225	9,721	9,173	3,917	7,860	4,229	45,125
Elliot Glenner	5,652	5,373	5,071	2,165	4,345	2,338	24,944
Daniel Glenner	4,936	4,692	4,428	1,891	3,794	2,040	21,781
David Weinschneider	10,172	9,671	9,126	3,897	7,819	4,208	44,893
Joshua Ray	39,247	37,312	35,210	15,036	30,168	16,233	173,206
Total compensation received from other Nursing Homes	109,479	104,081	98,218	41,942	84,154	45,281	483,155

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	6,250
Point ClickCare	Computers	48,535
IIT Sourcetech	Computers	1,424
EHealth Data Solutions	Computer Services	3,592
RSM McGladrey	Accounting	63,959
Frost, Ruttenberg & Rothblatt	Accounting	375
Law Offices of Ross J. Peters	Legal	40,000
Much Shelist	Legal	12,090
MB Financial Bank	Legal - renew Letter of Credit	975
Scheflow Engineers	Engineer Consultants	7,555
Prospect Resources	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	2,327
Commitment Consulting	A/R Collections	11,516
Total Schedule V, Line 19, Col. 3		200,098
Allocated from Management Co:		
Point ClickCare - Computer Services		5,301
Health Data Systems, Inc. - Computer Services		769
Clinical Reimbursement Solutions - Accounting		1,014
RSM McGladrey - Accounting Services		24,149
Harold Geiser - Accounting		1,496
Frost, Ruttenberg & Rothblatt - Accounting Services		1,688
Much Shelist - Legal Services		155
Total allocated from Management Co.		34,572
Allocated from GlenLake Terrace Realty LLC:		
Much Shelist - Legal		250
Total allocated from GlenLake Terrace Realty LLC:		250
Total allocated from Therapy Masters:		2,385
Non-Allowable Expenses:		
Commitment Consulting - A/R Collections		-11,516
MB Financial Bank - Legal Fees - Renew Letter of Credit		-975
Law Offices of Ross J. Peters - Legal - Insurance Settlement		-40,000
RSM McGladrey - Accounting Fees		-44,486
Total Non-Allowable Expenses:		-96,977
Total adjustments page 21, Sch C.		-59,770
Total Schedule V, line 19, column 8		140,328

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	32,427
FUTA	395
SUTA	1,071
401K Match	2,367
Insurance - Hospital	30,837
Employee Benefits	3,431
Other Employee Benefits	580
Workers Compensation Insurance	884
Total allocated from Management Co.	71,992
Employee Benefits reclassified to Lines 7, 27	-71,992
Allocated from Therapy Masters, Inc.:	
FICA taxes	27,632
FUTA	379
SUTA	550
401K Match	2,749
Insurance - Hospital	10,455
Workers Compensation Insurance	876
Other Employee Benefits	114
Uniform Allowance	0
Total allocated from Therapy Masters, Inc. Co.	42,755
Employee Benefits reclassified to Lines 15,27	-42,755
Total allocated to Page 21	0

See Accountants' Compilation Report

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
B/C B/S Advance	3,312
Accrued Union Dues	2,531
Accrued Wage Assignment	(2,721)
Accrued Profit Sharing	119
Due Con. Mutual	363,344
Accrued Management Fees	472,161
Accrued 401K	563
Refunds Exchange	6,895
Total, Page 17, Line36	846,204

See Accountants' Compilation Report

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-428	43
Non-allowable owner interest expense	-142,530	32
Non-allowable office expense	-365	43
Non-allowable miscellaneous expense	-40,000	21
Non-allowable professional fees	-96,977	19
Non-allowable depreciation - marketing	-6,300	30
Non-allowable auto expense - marketing	-1,633	25
Non-allowable Illinois Council on Long Term Care Dues	-6,525	20
Non-allowable trust fees	-2,075	43
Adjust mgt co. med supplies - med'A' to cost	-48,058	10
Adjust mgt co. med supplies - 'other' to cost	-103,483	10
Adjust mgt co. food to cost	-66,676	2
Total	-515,050	

See Accountants' Compilation Report

GlenLake Terrace Realty LLC
Accrued Real Estate Taxes
12/31/2011

SCHEDULE G

	Accrued 1/01/11	Payments	Expense	Accrued 12/31/11
Balance @ 1/01/2011:	(155,000.00)		(155,000.00)	
2010 real estate taxes paid		175,054.89	175,054.89	
Estimated 2011 real estate taxes:				
2010 taxes	175,054.89			
Estimated increase	4.00 %			
Estimated 2011 taxes	182,057.09			
	USE 183,000.00		183,000.00	183,000.00
Totals	(155,000.00)	175,054.89	203,054.89	183,000.00

Real estate tax history:			Increase	
	Year	Amount	\$	%
	2005	99,869.61		
	2006	101,899.43	2,029.82	2.03%
	2007	137,996.93	36,097.50	35.42%
	2008	145,704.35	7,707.42	5.59%
	2009	150,382.23	4,677.88	3.21%
	2010	175,054.89	24,672.66	16.41%

SEE ACCOUNTANTS' COMPILATION REPORT

Provider Name: GlenLake Terrace Nursing & Rehabilitation Centre, Ltd.
Provider I.D. #: 0048637
Year Ended: December 31, 2011

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Joshua Ray, Mary Claussen	3/30/2011	Northbrook, Il	INR PPS 2011	168
Mary Claussen, Jason Deichl	7/28/2011	Skokie, Il	Illinois Council on Long Term Care The Most Frequent Life Safety Code Violations	210
Mary Claussen, Porshia Glass	7/6/2011	Skokie, Il	Illinois Council on Long Term Care The New Medicaid Integrated Care Program	210
Sidney Glenner Mary Claussen	9/12/2011	Waukegan, Il	Summit Professional Education Memory & Cognitive Rehab	358
Sidney Glenner Mary Claussen	10/5/2011	Skokie, Il	INR Life Safety Code Violations	168
Mary Claussen, George Creal	10/3/2011	Skokie, Il	Illinois Council on Long Term Care Consistent Staff-The Key to Quality	120
Sharon Moravec	2/11/2011	Barrington, Il	Advocate Good Shepherd Hospital A Matter of Balance Facilitator Training	45
Social Workers	3/2/2011	Waukegan, Il	Social Work PRN CEU course for social workers	100
Social Service and Nursing Staff	6/15/2011	Waukegan, Il	Social Work PRN Assessing for Suicide and Homicidal Risks	275
Social Service,Nursing Staff & Admin	7/27/2011	Waukegan, Il	Social Work PRN The Neurology of Good Manners	100
Social Service & Administrative Staff	8/19/2011	Waukegan, Il	Social Work PRN Illinois Public Aid Guidelines for Long Term Care	275
Nursing Staff	8/10/2011	Waukegan, Il	Omnicare EDU-Nurse IV Training	275
			Allocated From Management Company	932
			Allocated From Therapy Masters	1,485
			Total	4,721

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gasoline	Licenses/ Stickers	Employee Reimbursement: Mileage, Parking, I-Pass	Repairs & Maintenance	Total
Direct Expense	9,492	261	4,797	6,022	20,571
Non-allowable auto expense - marketing					-1,633
Allocated from Management Company					3,783
Allocated from Therapy Masters					574
TOTAL	9,492	261	4,797	6,022	23,295

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

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	26,341
Employment Fees	13,000
City of Waukegan Business License, Annual Sign Ordinance Fee	361
Lake County Health Department Food Service Permit Fee	346
State Fire Marshall Boiler Inspection	300
Secretary of State Annual Report	100
Non-allowable Illinois Council on Long Term Care Dues	-6,525
Total allocated to Page 21	33,923

See Accountants' Compilation Report

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	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
1998 PARKING LOT REPAVING	5,900	6,647	6,647	6,647					
LEASEHOLD IMPROVEMENTS -	87,339		5,900	5,900					
ADDITIONAL CONSTRUCTION COSTS			87,339	87,339					
FARGO BUILDING				<u>99,886</u>	22,363	24,168	22,112	8,945	22,298
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710					
ADDITIONAL CONSTRUCTION COSTS				<u>141,596</u>	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING									
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000					
				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)									
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>
					93,767	95,262	106,511	40,267	78,093
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942
2007 NO ADDITIONS				<u>146,596</u>	<u>28,154</u>	<u>28,603</u>	<u>31,981</u>	<u>12,090</u>	<u>23,448</u>
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)									
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>
					93,929	92,291	105,965	37,609	81,480
					18.66%	18.34%	21.05%	7.47%	16.19%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			<u>161,632</u>	<u>30,163</u>	<u>29,637</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009									
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>
					92,668	90,627	105,904	37,909	82,060
					17.13%	16.75%	19.58%	7.01%	15.17%
2009 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>
RECALCULATION BASED ON 2009 CENSUS									
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>
					92,668	90,627	105,904	37,909	82,060
					17.13%	16.75%	19.58%	7.01%	15.17%
2010 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>
	Amounts as reported on cost report:				27,464	26,860	31,387	11,235	24,320
	Differences due to error in formula:				-226	-220	-258	-93	-200
	(Total allocated over 99.18 % not 100.00 %)								
RECALCULATION BASED ON 2009 CENSUS									
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>
					92,668	90,627	105,904	37,909	82,060
					17.13%	16.75%	19.58%	7.01%	15.17%
2011 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>

SEE ACCOUNTANTS' COMPILATION REPORT