

		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: 0039321

Facility Name: GlenShire Nursing and Rehabilitation Centre, Ltd.

Address: 22660 South Cicero Avenue Richton Park 60471
Number City Zip Code

County: Cook

Telephone Number: (708) 747-6120 Fax #: (708) 747-6491

HFS ID Number:

Date of Initial License for Current Owners: 3/23/1994

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

Corporation

X

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or
Administrator
of Provider

(Signed)

(Type or Print Name) Sidney Glenner

(Title) President

Paid
Preparer

(Signed)

(Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

0039321 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	142	142	51,830	1
2				2
3	152	152	55,480	3
4				4
5				5
6				6
7	294	294	107,310	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	19,482	343	9,182	29,007	8
9	SNF/PED					9
10	ICF	49,194	1,799	392	51,385	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	68,676	2,142	9,574	80,392	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.92%

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 3/01/94

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 3/01/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 146 and days of care provided 6,344

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre # 0039321 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	390,204	52,061	39,975	482,240		482,240		482,240			1
2	Food Purchase		497,244		497,244	(22,121)	475,123	(64,723)	410,400			2
3	Housekeeping		10,709	341,820	352,529		352,529		352,529			3
4	Laundry			228,583	228,583		228,583		228,583			4
5	Heat and Other Utilities			274,091	274,091		274,091	6,604	280,695			5
6	Maintenance	100,746	77,501	111,994	290,241		290,241	6,870	297,111			6
7	Other (specify):* Allocated Employee Benefits							426	426			7
8	TOTAL General Services	490,950	637,515	996,463	2,124,928	(22,121)	2,102,807	(50,823)	2,051,984			8
	B. Health Care and Programs											
9	Medical Director			99,600	99,600		99,600		99,600			9
10	Nursing and Medical Records	4,051,394	1,916,686	266,047	6,234,127		6,234,127	(634,228)	5,599,899			10
10a	Therapy	581,987	3,125	908,133	1,493,245		1,493,245	(165,823)	1,327,422			10a
11	Activities	170,066	7,307	3,550	180,923		180,923		180,923			11
12	Social Services	138,741		4,217	142,958		142,958		142,958			12
13	CNA Training											13
14	Program Transportation			5,212	5,212		5,212		5,212			14
15	Other (specify):* Allocated Employee Benefits							77,596	77,596			15
16	TOTAL Health Care and Programs	4,942,188	1,927,118	1,286,759	8,156,065		8,156,065	(722,455)	7,433,610			16
	C. General Administration											
17	Administrative	176,339		1,116,508	1,292,847		1,292,847	(1,086,340)	206,507			17
18	Directors Fees											18
19	Professional Services			178,521	178,521	(2,935)	175,586	(14,932)	160,654			19
20	Dues, Fees, Subscriptions & Promotions			65,892	65,892	4,950	70,842	(323)	70,519			20
21	Clerical & General Office Expenses	419,536	77,651	120,327	617,514	(4,950)	612,564	431,964	1,044,528			21
22	Employee Benefits & Payroll Taxes			872,516	872,516	22,121	894,637		894,637			22
23	Inservice Training & Education			2,617	2,617		2,617	3,637	6,254			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			21,868	21,868		21,868	936	22,804			25
26	Insurance-Prop.Liab.Malpractice			538,348	538,348		538,348	3,295	541,643			26
27	Other (specify):* Allocated Employee Benefits							67,845	67,845			27
28	TOTAL General Administration	595,875	77,651	2,916,597	3,590,123	19,186	3,609,309	(593,918)	3,015,391			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,029,013	2,642,284	5,199,819	13,871,116	(2,935)	13,868,181	(1,367,196)	12,500,985			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			236,107	236,107		236,107	398,313	634,420			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			205,925	205,925		205,925	286,642	492,567			32
33	Real Estate Taxes					2,935	2,935	737,792	740,727			33
34	Rent-Facility & Grounds			2,443,926	2,443,926		2,443,926	(2,443,926)				34
35	Rent-Equipment & Vehicles			25,189	25,189		25,189	7,231	32,420			35
36	Other (specify):* Mortgage Insurance							46,080	46,080			36
37	TOTAL Ownership			2,911,147	2,911,147	2,935	2,914,082	(967,868)	1,946,214			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		538,563	250,274	788,837		788,837		788,837			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,968	160,968		160,968		160,968			42
43	Other (specify):* Non-Allowable			672,944	672,944		672,944	(672,944)				43
44	TOTAL Special Cost Centers		538,563	1,084,186	1,622,749		1,622,749	(672,944)	949,805			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,029,013	3,180,847	9,195,152	18,405,012		18,405,012	(3,008,008)	15,397,004			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	(17,699)	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	(2,388)	30		9
10	Interest and Other Investment Income	(3,619)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,810)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(850)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(669,726)	43		24
25	Fund Raising, Advertising and Promotional	(25)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(321)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(989,304)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,685,742)		\$	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)	(1,322,266)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,322,266)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,008,008)		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#0039321

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	\$ (162,216)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(472,012)	10	2
3	Adjust Mgt Co. food to cost	(64,755)	2	3
4	Non-allowable professional fees	(52,695)	19	4
5	Non-allowable patient clothing	(533)	43	5
6	Non-allowable IL Council on Long Term Care fee	(7,223)	20	6
7	Non-allowable auto expense - marketing	(3,684)	25	7
8	Non-allowable owner interest expense	(205,925)	32	8
9	Non-allowable office expense	(1,511)	43	9
10	Non-allowable miscellaneous expense	(18,750)	21	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(989,304)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

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 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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(64,755)	0	0	0	32	0	0	0	0	0	0	(64,723)	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	6,604	0	0	0	0	0	0	0	0	6,604	5
6	Maintenance	0	0	6,870	0	0	0	0	0	0	0	0	6,870	6
7	Other (specify):*	0	0	426	0	0	0	0	0	0	0	0	426	7
8	TOTAL General Services	(64,755)	0	13,900	0	32	0	0	0	0	0	0	(50,823)	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	(634,228)	0	0	0	0	0	0	0	0	0	0	(634,228)	10
10a	Therapy	0	0	0	0	(165,823)	0	0	0	0	0	0	(165,823)	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	77,596	0	0	0	0	0	0	77,596	15
16	TOTAL Health Care and Programs	(634,228)	0	0	0	(88,227)	0	0	0	0	0	0	(722,455)	16
	C. General Administration													
17	Administrative	0	0	(1,086,340)	0	0	0	0	0	0	0	0	(1,086,340)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(52,695)	0	32,477	850	4,436	0	0	0	0	0	0	(14,932)	19
20	Fees, Subscriptions & Promotions	(7,223)	0	4,282	0	2,618	0	0	0	0	0	0	(323)	20
21	Clerical & General Office Expenses	(36,449)	0	460,592	0	7,821	0	0	0	0	0	0	431,964	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	876	0	2,761	0	0	0	0	0	0	3,637	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(3,684)	0	3,553	0	1,067	0	0	0	0	0	0	936	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,295	0	0	0	0	0	0	0	0	3,295	26
27	Other (specify):*	0	0	67,203	0	642	0	0	0	0	0	0	67,845	27
28	TOTAL General Administration	(100,051)	0	(514,062)	850	19,345	0	0	0	0	0	0	(593,918)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(799,034)	0	(500,162)	850	(68,850)	0	0	0	0	0	0	(1,367,196)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd. # 0039321 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	(2,388)	0	11,646	388,798	257	0	0	0	0	0	0	398,313	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(209,544)	0	0	496,186	0	0	0	0	0	0	0	286,642	32
33	Real Estate Taxes	0	0	10,826	726,966	0	0	0	0	0	0	0	737,792	33
34	Rent-Facility & Grounds	0	0	0	(2,443,926)	0	0	0	0	0	0	0	(2,443,926)	34
35	Rent-Equipment & Vehicles	0	0	7,231	0	0	0	0	0	0	0	0	7,231	35
36	Other (specify):*	0	0	0	46,080	0	0	0	0	0	0	0	46,080	36
37	TOTAL Ownership	(211,932)	0	29,703	(785,896)	257	0	0	0	0	0	0	(967,868)	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):*	(674,776)	0	0	1,832	0	0	0	0	0	0	0	(672,944)	43
44	TOTAL Special Cost Centers	(674,776)	0	0	1,832	0	0	0	0	0	0	0	(672,944)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,685,742)	0	(470,459)	(783,214)	(68,593)	0	0	0	0	0	0	(3,008,008)	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 Attached 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		Total from Page 6A	\$ 1,116,508	Glen Health and Home Management, Inc.	A	\$ 646,049	\$ (470,459)	1
2	V								2
3	V		Total from Page 6B	2,443,926	GlenShire Real Estate and Development Limited Partnership	B	1,660,712	(783,214)	3
4	V								4
5	V		Total from Page 6C	906,971	Therapy Masters, Inc.	C	838,378	(68,593)	5
6	V								6
7	V								7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A: Owned 100.00 % by Sidney Glenner through attribution				10
11	V				C: Owned 100.00 % (constructively) by Sidney Glenner				11
12	V				C: Owned 100.00 % by Sidney Glenner				12
13	V								13
14	Total			\$ 4,467,405			\$ 3,145,139	\$ * (1,322,266)	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	\$ 1,116,508	Glen Health and Home Management, Inc.	A	\$	(1,116,508)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	6,604	6,604	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	3,929	3,929	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	32,477	32,477	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	4,282	4,282	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	28,702	28,702	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	67,629	67,629	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	876	876	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,553	3,553	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,295	3,295	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	11,646	11,646	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,826	10,826	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,231	7,231	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,941	2,941	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	30,168	30,168	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	431,890	431,890	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(67,629)	(67,629)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	426	426	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,389	4,389	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	62,814	62,814	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,116,508			\$ 646,049	\$ * (470,459)	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	43	Clerical	\$	GlenShire Real Estate & Development Limited Partnership	B	\$ 1,511	\$ 1,511	15
16	V	30	Depreciaton		GlenShire Real Estate & Development Limited Partnership	B	388,798	388,798	16
17	V	32	Interest Income		GlenShire Real Estate & Development Limited Partnership	B	(2,598)	(2,598)	17
18	V	32	Interest Expense		GlenShire Real Estate & Development Limited Partnership	B	494,424	494,424	18
19	V	33	Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	B	726,966	726,966	19
20	V	34	Rental Income	2,443,926	GlenShire Real Estate & Development Limited Partnership	B		(2,443,926)	20
21	V	32	Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	B	4,360	4,360	21
22	V	36	Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	B	46,080	46,080	22
23	V	19	Professional Fees		GlenShire Real Estate & Development Limited Partnership	B	850	850	23
24	V	43	State Replacement Taxes		GlenShire Real Estate & Development Limited Partnership	B	321	321	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			\$ 2,443,926			\$ 1,660,712	\$ * (783,214)	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	\$ 906,971	Therapy Masters, Inc.	C	\$ 741,148	\$ (165,823)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	4,436	4,436	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	124	124	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	107	107	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	6,127	6,127	19
20	V	21	Clerical		Therapy Masters, Inc.	C	1,694	1,694	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	78,238	78,238	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	2,761	2,761	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	1,067	1,067	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	2,387	2,387	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(78,238)	(78,238)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	77,596	77,596	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	642	642	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	257	257	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	32	32	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			\$ 906,971			\$ 838,378	\$ * (68,593)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

Report Period Beginning:

1/01/2011

Ending:

12/31/2011

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenBridge Nursing & Rehabilitation</u>	<u>Niles</u>	<u>SEE ATTACHED SCHEDULE A</u>			2
3			<u>Centre, Ltd.</u>					3
4								4
5	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenCrest Nursing & Rehabilitation</u>	<u>Chicago</u>				5
6			<u>Centre, Ltd.</u>					6
7								7
8	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>Glen Elston Nursing & Rehabilitation</u>	<u>Chicago</u>				8
9			<u>Centre, Ltd.</u>					9
10								10
11	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>Glen Oaks Nursing & Rehabilitation</u>	<u>Northbrook</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 GlenShire Nursing and Rehabilitation Centr # 0039321 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 %	175,152	9	14.56 %	Salary	\$ 30,168	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,632	6	14.56 %	Salary	7,860	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	25,224	6	14.56 %	Salary	4,345	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	22,026	6	14.56 %	Salary	3,794	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	45,398	6	14.56 %	Salary	7,819	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	175,152	9	14.56 %	Salary	30,168	Ln 21, Col 7	6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 84,154		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 GlenShire Nursing and Rehabilitation Centre, Ltd. # 0039321 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	\$	80,392	\$ 6,604	1
2	6	Repairs and Maintenance	Resident Days	547,138	7	26,739		80,392	3,929	2
3	19	Professional Fees	Resident Days	547,138	7	221,035		80,392	32,477	3
4	20	Licenses, Permits and Inspection	Resident Days	547,138	7	29,141		80,392	4,282	4
5	21	Clerical	Resident Days	547,138	7	195,341		80,392	28,702	5
6	22	Employee Benefits and Payroll	Resident Days	547,138	7	460,274		80,392	67,629	6
7	23	Training and Education	Resident Days	547,138	7	5,959		80,392	876	7
8	25	Auto Expenses	Resident Days	547,138	7	24,184		80,392	3,553	8
9	26	Insurance	Resident Days	547,138	7	22,424		80,392	3,295	9
10	30	Depreciation	Resident Days	547,138	7	79,259		80,392	11,646	10
11	33	Real Estate Taxes	Resident Days	547,138	7	73,683		80,392	10,826	11
12	35	Equipment and Vehicle Rental	Resident Days	547,138	7	49,215		80,392	7,231	12
13	6	Janitorial Salaries	Resident Days	547,138	7	20,018	20,018	80,392	2,941	13
14	17	Officer's Salaries	Resident Days	547,138	7	205,320	205,320	80,392	30,168	14
15	21	Administrative Salaries	Resident Days	547,138	7	2,939,391	2,939,391	80,392	431,890	15
16	22	Employee Benefits	Payroll						(67,629)	16
17	7	Employee Benefits - Janitorial	Payroll						426	17
18	27	Employee Benefits - Officer's	Payroll						4,389	18
19	27	Employee Benefits - Admin	Payroll						62,814	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,396,926	\$ 3,164,729		\$ 646,049	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	Berkadia Commercial Mortgage	X		Mortgage	\$142,999.26	4/28/04	\$ 10,935,500	\$ 9,109,626	4/01/2030	0.0535	\$ 494,424	1	
2	Berkadia Commercial Mortgage	X		Amortization of mortgage costs							4,360	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Sidney Glenner	X									167,100	6	
7	AMJED GST Trust	X									38,825	7	
8								Non-allowable owner interest expense:				(205,925)	8
9	TOTAL Facility Related				\$142,999.26		\$ 10,935,500	\$ 9,109,626			\$ 498,784	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(6,217)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (6,217)	14	
15	TOTALS (line 9+line14)						\$ 10,935,500	\$ 9,109,626			\$ 492,567	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 46,080 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)

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.		\$	706,000	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.)		\$	701,966	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(4,034)	3	
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	731,000	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.)		\$	2,935	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.		\$	729,901	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	815,031	8	
		2007	853,829	9	
		2008	922,622	10	
		2009	681,823	11	
		2010	701,966	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>GlenShire 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:

91,624

B. General Construction Type:

Exterior Brick

Frame Steel

Number 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).

NONE

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	146,800	1994	\$ 300,792	1
2	Allocated from Management Company:			12,478	2
3	TOTALS	146,800		\$ 313,270	3

SEE ACCOUNTANTS' COMPILATION REPORT

HFS 3745 (N-4-99)

IL478-2471

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	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 6,933,561	4
5											5
6	Alloc from			1996	275,156			7,019	7,019		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements			1994	78,204		10			78,204	9
10	Building Improvements			1995	107,573		10			107,573	10
11	Custom built 3rd floor nurses station			1995	6,595		10			6,595	11
12	Time delay egress locks and keypad			1995	3,550		10			3,550	12
13	Chimney			1995	1,016		10			1,016	13
14	Wall bumpers			1995	7,713		10			7,713	14
15	Room conversion - remodeling cost			1996	7,024		10			7,024	15
16	Electrical outlets and circuits			1997	18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room			1997	2,950		10			2,950	17
18	Air cleaner			1997	1,375		10			1,375	18
19	Fluorescent and incandescent lights			1997	9,775		10			9,775	19
20	Waste removal pump			1997	993		10			993	20
21	Boiler			1997	3,169		10			3,169	21
22	Food freezer floor			1997	2,700		10			2,700	22
23	New elevator clutch assembly			1997	1,644		10			1,644	23
24	Heat exchange for boiler			1997	2,392		10			2,392	24
25	Gazebo			1998	10,528		10			10,528	25
26	Fire sprinkler system repairs			1998	1,604		10			1,604	26
27	Security system			1998	1,917		10			1,917	27
28	Storage tank			1998	4,875		10			4,875	28
29	Elevator repairs			1998	2,706		10			2,706	29
30	HVAC replacements			1998	3,855		10			3,855	30
31	Hydraulic repack on all elevators			1998	2,500		10			2,500	31
32	Replace water heater			1998	2,697		10			2,697	32
33	Chain link fencing			1998	2,010		10			2,010	33
34	Elevator repairs			1998	2,747		10			2,747	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

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 Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38 Dialysis room: kitchen area	1998	2,757		10			2,757	38
39 10-B label fire rated doors	1998	4,376		10			4,376	39
40 Install cooling units in elevator and MDS office	1998	11,649		10			11,649	40
41 Mini-blinds	1998	1,565		10			1,565	41
42 November 30, 1998 credit	1998	(1,755)		10			(1,755)	42
43 Add suction and liquid filters to compressor	2000	3,982		10			3,982	43
44 Replace wood fence	2000	2,300		10			2,300	44
45 Asphalt and striping project	2000	8,365		10			8,365	45
46 Metal doors, install lighting by staircase	2000	6,010		10			6,010	46
47 Install alarm with keypad at front door	2000	1,177		10			1,177	47
48 Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200		10			2,200	48
49 Install ceramic tiles	2000	1,373		10			1,373	49
50 Power rinse tank for dish washing machine	2001	2,594	133	10	133		2,594	50
51 Rebuild condenser water pump	2001	5,198	258	10	258		5,198	51
52 Install two grey boxes and mixing valves	2001	4,111	206	10	206		4,111	52
53 Install portable chiller	2001	2,891	145	10	145		2,891	53
54 Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914	549	10	549		10,914	54
55 Circulating pump	2001	3,385	165	10	165		3,385	55
56 Exterior lock doors	2001	3,423	174	10	174		3,423	56
57 Painting project	2002	11,500	1,150	10	1,150		10,925	57
58 Vinyl blinds	2002	8,765	877	10	877		8,331	58
59 Installation of fire dampers and thermal blankets	2002	5,318	532	10	532		5,054	59
60 Dialysis room renovation	2002	14,500	1,450	10	1,450		13,775	60
61 Replace controller on air-conditioner	2002	3,570	357	10	357		3,391	61
62 Painting project	2002	9,540	954	10	954		9,063	62
63 Installation of chemical treatment system	2002	2,300	230	10	230		2,185	63
64 Roof project	2002	3,350	335	10	335		3,183	64
65 Remove and replace concrete patio	2002	1,800	180	10	180		1,710	65
66 Pro Tech Systems project	2002	1,793	179	10	179		1,701	66
67 Installation of oak fire doors	2003	2,156	216	10	216		1,836	67
68 Installation of new chandeliers and wall sconces	2003	4,635	464	10	464		3,944	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 12,383,963	\$ 8,554		\$ 404,371	\$ 395,817	\$ 7,374,311	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

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		\$ 12,383,963	\$ 8,554		\$ 404,371	\$ 395,817	\$ 7,374,311	1
2 <u>Chandeliers and wall sconces</u>	2002	3,739	374	10	374		3,553	2
3 <u>Installation of break tank system</u>	2003	1,892	189	10	189		1,607	3
4 <u>Fire pump project</u>	2003	4,270	427	10	427		3,630	4
5 <u>Installed gauge and adjust compressor core</u>	2004	1,557	156	10	156		1,170	5
6 <u>Replace and test 120VAC timer relay on elevator car</u>	2004	2,058	206	10	206		1,545	6
7 <u>Replace relay and diode in elevator</u>	2004	3,398	340	10	340		2,550	7
8 <u>Installed and rewired new detector edge</u>	2004	1,600	160	10	160		1,200	8
9 <u>Installed door locks</u>	2004	3,192	319	10	319		2,393	9
10 <u>Installation of new detector unit on elevator</u>	2005	2,290	229	10	229		1,489	10
11 <u>Furnish and install glass frame on receptionist counter</u>	2005	1,495	150	10	150		975	11
12 <u>Bearing job on washing machine</u>	2005	1,718	172	10	172		1,118	12
13 <u>Installed new coils in walk-in cooler</u>	2005	1,955	196	10	196		1,274	13
14 <u>Installed and wired new detector edge on elevator</u>	2005	2,720	272	10	272		1,768	14
15 <u>Installation of drier exhaust with booster fan</u>	2005	1,500	150	10	150		975	15
16 <u>Keypad alarm installation</u>	2005	1,222	122	10	122		793	16
17 <u>Two doors with custom hinges and locks</u>	2005	1,042	104	10	104		676	17
18 <u>Powertron loadbank electrical test project</u>	2006	5,652	565	10	565		3,108	18
19 <u>Water heating boiler system and valve repair</u>	2006	12,648	1,265	10	1,265		6,957	19
20 <u>Trane chiller troubleshooting</u>	2006	2,647	265	10	265		1,457	20
21 <u>Replace contactors and fuses for trane chiller</u>	2006	4,651	465	10	465		2,558	21
22 <u>Replace controller and isolation relay on chiller</u>	2006	5,816	582	10	582		3,201	22
23 <u>Repair 5' cast iron plumbing drain line</u>	2006	5,200	520	10	520		2,860	23
24 <u>Installation of new electrical receptacles</u>	2006	4,229	423	10	423		2,326	24
25 <u>Valve and sprinkler head replacement</u>	2006	5,023	502	10	502		2,761	25
26 <u>Furnish and install elevator car station</u>	2006	1,794	179	10	179		985	26
27 <u>Rewire entire building for telephones</u>	2006	16,500	2,710	10	1,650	(1,060)	11,725	27
28 <u>Furnish and install elevator mount and car stations</u>	2006	5,660	566	10	566		3,113	28
29 <u>Remove and install border, wallcovering, cove base, and paint</u>	2006	96,260	9,626	10	9,626		52,943	29
30 <u>Install electrical receptacles</u>	2006	26,565	2,657	10	2,657		14,613	30
31 <u>Remove and repipe sanitary plumbing line</u>	2006	9,740	974	10	974		5,357	31
32 <u>Bumper guards, wallcovering, laminate nurses station</u>	2006	94,212	9,421	10	9,421		51,816	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 12,716,208	\$ 42,840		\$ 437,597	\$ 394,757	\$ 7,566,807	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

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		\$ 12,716,208	\$ 42,840		\$ 437,597	\$ 394,757	\$ 7,566,807	1
2 <u>Remove and install cove base, vinyl and ceramic tile</u>	2006	70,249	7,025	10	7,025		38,637	2
3 <u>Install kitchen fire suppression system and range guard</u>	2006	2,900	290	10	290		1,595	3
4 <u>Installation of water heater pump</u>	2006	3,342	334	10	334		1,837	4
5 <u>Purchase of ceiling tile</u>	2006	3,868	387	10	387		2,128	5
6 <u>Replacement of 100 ton compressor</u>	2006	32,280	3,228	10	3,228		17,754	6
7 <u>Insurance refund of damaged compressor</u>	2006	(26,597)	(2,660)	10	(2,660)		(14,630)	7
8 <u>Furnish and install heat exchanger</u>	2006	6,040	604	10	604		3,322	8
9 <u>Furnish garbage disposal and mounting gasket</u>	2006	1,319	132	10	132		726	9
10 <u>Installation of new current sensing relay for compressor</u>	2006	1,312	131	10	131		721	10
11 <u>Remove and rebuild concrete block firewall</u>	2006	1,850	185	10	185		1,018	11
12 <u>Furnish and install insulated window units</u>	2006	1,025	103	10	103		566	12
13 <u>Remove and install border, wallcovering and paint</u>	2006	43,740	4,374	10	4,374		24,057	13
14 <u>Remove and install cove base</u>	2007	8,566	857	10	857		3,856	14
15 <u>Furnish bed wall bumper guards</u>	2007	8,318	832	10	832		3,744	15
16 <u>Installation of cove base, vinyl tile and corner guards</u>	2007	57,702	5,770	10	5,770		25,965	16
17 <u>Ceiling project and cove base installation</u>	2007	21,610	2,161	10	2,161		9,724	17
18 <u>Installation of wall sconces</u>	2007	16,350	1,635	10	1,635		7,358	18
19 <u>Installation of cove base, wallpaper, walls and ceilings</u>	2007	26,362	2,636	10	2,636		11,862	19
20 <u>Custom laminate work station with cabinets</u>	2007	5,277	528	10	528		2,376	20
21 <u>Remove and install carpet and cove base</u>	2007	3,322	332	10	332		1,494	21
22 <u>Remove and install ceramic tile</u>	2007	30,921	3,524	10	3,092	(432)	14,562	22
23 <u>Remove and relocate lighting tracks</u>	2007	4,732	473	10	473		2,129	23
24 <u>Remove and install ceiling</u>	2007	13,500	1,350	10	1,350		6,075	24
25 <u>Installation of bumper guards, carpet and ceramic/vinyl tile</u>	2007	88,803	8,880	10	8,880		39,960	25
26 <u>Remove cove base and install ceramic tile</u>	2007	22,464	2,246	10	2,246		10,107	26
27 <u>Painting</u>	2007	2,367	237	10	237		1,066	27
28 <u>Remove and install cove base and corner guards</u>	2007	17,586	1,759	10	1,759		7,915	28
29 <u>Furnish signs, crown molding and window treatments</u>	2007	8,791	879	10	879		3,956	29
30 <u>Furnish and install quarry tile</u>	2007	4,575	458	10	458		2,061	30
31 <u>Install fireguard FST for generator</u>	2007	18,993	1,899	10	1,899		8,546	31
32 <u>Drywall project</u>	2007	3,040	304	10	304		1,368	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 13,220,815	\$ 93,733		\$ 488,058	\$ 394,325	\$ 7,808,662	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd.# 0039321

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		\$ 13,220,815	\$ 93,733		\$ 488,058	\$ 394,325	\$ 7,808,662	1
2 <u>Relocate controller and rewire chiller</u>	2007	2,661	266	10	266		1,197	2
3 <u>Furnish and install new elevator mount stations</u>	2007	7,177	718	10	718		3,231	3
4 <u>Furnish and install elevator car station</u>	2007	17,640	1,764	10	1,764		7,938	4
5 <u>Flush mount hall elevator station</u>	2007	2,000	200	10	200		900	5
6 <u>Furnish and install new tramco sewage pump</u>	2007	5,315	532	10	532		2,394	6
7 <u>Furnish & install elevator key switch, provide piping & wiring</u>	2007	4,750	475	10	475		2,138	7
8 <u>Relocate sprinkler heads</u>	2007	2,785	279	10	279		1,255	8
9 <u>Plumbing project</u>	2007	3,040	304	10	304		1,368	9
10 <u>Installation of respirator monitor system</u>	2007	3,244	324	10	324		1,458	10
11 <u>Replace 2 valves on water heater</u>	2008	2,920	292	10	292		1,022	11
12 <u>Sheet vinyl for dialysis area</u>	2008	2,966	297	10	297		1,039	12
13 <u>Install pipe run across ceiling, electrical wiring</u>	2009	2,530	253	10	253		633	13
14								14
15 <u>Furnish and install drywall, paint walls</u>	2009	4,125	413	10	413		1,032	15
16 <u>Install new microprocessor controllers on both elevators,</u>	2009	75,000	7,500	10	7,500		18,750	16
17 <u>new selectors, new wiring, new power door operators</u>								17
18 <u>Level, petromat, resurface and strip pavement in parking lot</u>	2009	79,790	7,979	10	7,979		19,948	18
19 <u>Bathroom - Remodel (32 rooms)</u>	2009	89,600	9,856	10	8,960	(896)	22,400	19
20 <u>- Remove ceramic tile in bathrooms, new ceramic wall</u>								20
21 <u>tile, new wallcoverings, sheet vinyl, light fixtures,</u>								21
22 <u>mirrors, grab bars, new sinks & towel bars</u>								22
23 <u>Install conduit with new circuits and new receptacles in elevators</u>	2009	2,575	258	10	258		645	23
24 <u>Installation to power rod out station</u>	2009	4,850	485	10	485		1,213	24
25 <u>Category 6 cable (550mhz)</u>	2010	4,301	430	10	430		645	25
26 <u>Repack both sides of fire pump, replace flow switches</u>	2010	3,278	328	10	328		492	26
27								27
28 <u>Elevator oil contamination removal</u>	2011	3,500	175	10	175		175	28
29 <u>Remove pilot assembly and clean hot water heater</u>	2011	2,751	138	10	138		138	29
30 <u>Purchase of six shower pan bases</u>	2011	4,332	217	10	217		217	30
31 <u>Purchase of six shower stalls</u>	2011	7,112	356	10	356		356	31
32 <u>Purchase of six shower stalls</u>	2011	7,636	382	10	382		382	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 13,566,693	\$ 127,954		\$ 521,383	\$ 393,429	\$ 7,899,628	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1		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		\$ 13,566,693	\$ 127,954		\$ 521,383	\$ 393,429	\$ 7,899,628	1
2	Remove and install new hot water heater in mechanical room	2011	8,850	443	10	443		443	2
3	Replace and install heat exchanger	2011	12,192	610	10	610		610	3
4	Purchase of gas water heater	2011	5,828	291	10	291		291	4
5	Purchase of heat exchanger unit	2011	3,034	152	10	152		152	5
6	Purchase and install water softener tank	2011	9,950	498	10	498		498	6
7									7
8									8
9									9
10									10
11									11
12									12
13	See Attached Schedule L:								13
14	Leasehold Improvements Allocated from Management Company:	1998	15,153						14
15	Leasehold Improvements Allocated from Management Company:	1999	6,329						15
16	Leasehold Improvements Allocated from Management Company:	2000	758						16
17	Leasehold Improvements Allocated from Management Company:	2008	2,280			221	221	22,029	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	TOTAL (lines 1 thru 33)		\$ 13,631,067	\$ 129,948		\$ 523,598	\$ 393,650	\$ 7,923,651	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	\$ 935,181	\$ 94,988	\$ 94,988	\$	5, 10 years	\$ 570,587	71
72	Current Year Purchases	73,414	5,454	5,454		5, 10 years	5,454	72
73	Fully Depreciated Assets	1,444,247	5,718	5,718		5, 10 years	1,444,247	73
74	Allocated from Therapy Masters, Mgt Co:	121,861		1,381	1,381		117,934	74
75	TOTALS	\$ 2,574,703	\$ 106,160	\$ 107,541	\$ 1,381		\$ 2,138,222	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 Toyota Camry	2004	\$ 10,770	\$	\$	\$	5 years	\$ 10,770	76
77										77
78										78
79	Allocated from Management Company:			22,477		3,281	3,281		12,973	79
80	TOTALS			\$ 33,247	\$	\$ 3,281	\$ 3,281		\$ 23,743	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)	\$ 16,552,287 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 236,108 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 634,420 83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 398,312 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,085,616 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: \$
- 28,532
- Description:
- Ice-maker\$1,860,Postage meter\$873,Copier\$17,256,DishMachine\$2,070,Generator\$3,130,Mgt Co:\$3,343
- (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	Allocated from Management Company:			3,888	18
19					19
20					20
21	TOTAL		\$	\$ 3,888	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	\$	5,647	\$ 331,059	\$ 1,313	5,647	\$	332,372
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,930	113,273	1,152	1,930		114,425
3	Licensed Recreational Therapist		hrs							
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		7,260	462,639	660	7,260		463,299
5	Physician Care		visits							
6	Dental Care		visits							
7	Work Related Program		hrs							
8	Habilitation		hrs							
9	Pharmacy	Ln 39, Col 2	# of prescripts				538,563			538,563
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
11	Academic Education		hrs							
12	Other (specify):									
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1&3	23,533 hours	581,987		250,274 1,162		23,533		250,274 583,149
14	TOTAL			\$ 581,987	14,837	\$ 1,158,407	\$ 541,688	38,370	\$	2,282,082

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	\$ 19	\$ 164,109	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 712,621)	4,335,865	4,335,865	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	189,715	204,917	6
7	Other Prepaid Expenses	30,891	30,891	7
8	Accounts Receivable (owners or related parties)		53,114	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,556,490	\$ 4,788,896	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		313,270	13
14	Buildings, at Historical Cost		11,939,084	14
15	Leasehold Improvements, at Historical Cost	1,688,047	1,691,983	15
16	Equipment, at Historical Cost	1,535,241	2,607,950	16
17	Accumulated Depreciation (book methods)	(2,086,469)	(10,085,616)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Escrows		430,792	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		79,935	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,136,819	\$ 6,977,398	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,693,309	\$ 11,766,294	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 315,859	\$ 315,859	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	82,197	82,197	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	510,188	510,188	30
	Accrued Taxes Payable (excluding real estate taxes)	(34,173)	(34,173)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		731,000	32
33	Accrued Interest Payable		40,614	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	1,832,568	1,832,568	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,706,639	\$ 3,478,253	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		9,109,626	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to GlenShire Real Estate, LP</u>	229,464		43
44	<u>Stockholders Loans</u>	16,497,000	16,497,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 16,726,464	\$ 25,606,626	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 19,433,103	\$ 29,084,879	46
47	TOTAL EQUITY(page 18, line 24)	\$ (13,739,794)	\$ (17,318,585)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,693,309	\$ 11,766,294	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (17,767,851)	1
2	Restatements (describe):		2
3	Year-end J/E to adjust accrued management fees to	5,589,527	3
4	proper amount @ 12/31/2011:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (12,178,324)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,561,470)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,561,470)	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)	\$ (13,739,794)	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GlenShire Nursing and Rehabilitation Centre, Ltd. # 0039321 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	\$ 15,210,556	1
2	Discounts and Allowances for all Levels	(3,527,184)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,683,372	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,738,179	6
7	Oxygen	832,715	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,570,894	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	783,393	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	75,677	19
20	Radiology and X-Ray	11,593	20
21	Other Medical Services	1,714,877	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,585,540	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,619	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,619	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	117	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 117	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,843,542	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,124,928	31
32	Health Care	8,156,065	32
33	General Administration	3,590,123	33
	B. Capital Expense		
34	Ownership	2,911,147	34
	C. Ancillary Expense		
35	Special Cost Centers	1,461,781	35
36	Provider Participation Fee	160,968	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,405,012	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,561,470)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,561,470)	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	2,081	2,376	\$ 116,951	\$ 49.22	1
2	Assistant Director of Nursing	2,662	2,889	111,359	38.55	2
3	Registered Nurses	48,400	51,686	1,340,818	25.94	3
4	Licensed Practical Nurses	41,424	44,711	1,117,481	24.99	4
5	CNAs & Orderlies	126,037	133,718	1,288,580	9.64	5
6	CNA Trainees					6
7	Licensed Therapist	22,126	23,533	581,987	24.73	7
8	Rehab/Therapy Aides	6,569	7,530	73,044	9.70	8
9	Activity Director	1,948	2,086	34,000	16.30	9
10	Activity Assistants	12,323	13,823	136,066	9.84	10
11	Social Service Workers	7,521	8,171	138,741	16.98	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,792	4,253	44,859	10.55	14
15	Cook Helpers/Assistants	28,340	30,735	345,345	11.24	15
16	Dishwashers					16
17	Maintenance Workers	6,060	6,552	100,746	15.38	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,926	2,207	122,932	55.70	20
21	Assistant Administrator	2,033	2,206	53,407	24.21	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,318	26,600	417,750	15.70	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>	478	512	4,947	9.66	33
34	TOTAL (lines 1 - 33)	338,038	363,588	\$ 6,029,013 *	\$ 16.58	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	\$ 39,975	Ln 1, Col 3	35
36	Medical Director	Monthly	99,600	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	14,911	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	71	3,550	Ln11, Col 3	44
45	Social Service Consultant	73	4,217	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	144	\$ 162,253		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	9,132	\$ 251,136	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	9,132	\$ 251,136		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	Ownership %	Amount
Sue Bohne	Administrator	0.00 %	\$ 122,932
Matthew Carlson	Asst Administrator	0.00 %	53,407
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 176,339
B. Administrative - Other			
Description			Amount
Management Fees (eliminated in Column 7)			\$ 1,116,508
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,116,508
C. Professional Services			
Vendor/Payee	Type		Amount
			\$
See Attached Schedule C:			160,654
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 160,654
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance			\$ 76,291
Unemployment Compensation Insurance			127,388
FICA Taxes			440,449
Employee Health Insurance			200,499
Employee Meals			22,121
Illinois Municipal Retirement Fund (IMRF)*			
Other Employee Benefits			6,358
Union Health and Welfare			15,010
401K Match			5,317
Uniform Allowance			1,204
See Attached Schedule D:			0
TOTAL (agree to Schedule V, line 22, col.8)			\$ 894,637
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
			\$
TOTAL			\$
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee			\$ 5,970
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed 196)			1,960
Patient Background Checks		299	2,990
See Attached Schedule K:			52,699
Allocated from Therapy Masters, Inc.:			2,618
Allocated from Management Company:			4,282
Less: Public Relations Expense	(		)
Non-allowable advertising	(		)
Yellow page advertising	(		)
TOTAL (agree to Sch. V, line 20, col. 8)			\$ 70,519
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel			\$
In-State Travel			
Seminar Expense			
Entertainment Expense	(		)
TOTAL (agree to Sch. V, line 24, col. 8)			\$

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

****See instructions.**

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$21,883
- (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.

\$37,514

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.

\$160,968

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.

\$22,121

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

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0039321
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
GlenShire Real Estate & Development Limited Partnership	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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	39,247	37,312	35,210	15,036	16,233	32,114	175,152
Jonathan Glenner	10,225	9,721	9,173	3,917	4,229	8,367	45,632
Daniel Glenner	5,652	5,373	5,071	2,165	2,338	4,625	25,224
Elliot Glenner	4,936	4,692	4,428	1,891	2,040	4,039	22,026
David Weinschneider	10,172	9,671	9,126	3,897	4,208	8,324	45,398
Joshua Ray	39,247	37,312	35,210	15,036	16,233	32,114	175,152
Total compensation received from other Nursing Homes	109,479	104,081	98,218	41,942	45,281	89,583	488,584

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	6,955
Point ClickCare	Computers	52,390
IIT Sourcedtech	Computers	600
EHealth Data Solutions	Computer Services	5,160
RSM McGladrey	Accounting	48,776
Frost, Ruttenberg & Rothblatt	Accounting	375
Ira I. Silverstein	Legal	400
Much Shelist	Legal	50,598
Commitment Consulting	A/R Collections	3,849
Skidelsky & Associates	Real Estate Tax Reduction	370
First Real Estate Services Ltd	Real Estate Appraisal	2,750
Personnel Planners, Inc.	Unemployment Consulting	3,855
Management Network Services	Management Consulting	550
Salk & Associates	Architectural Consulting	693
Cindy Stachura	Consultant	1,200
		178,521
Allocated from Management Co:		
Point ClickCare. - Computer Services		4,980
Health Data Systems, Inc. - Computer Services		722
Clinical Reimbursement Solutions - Accounting		953
RSM McGladrey - Accounting Services		22,686
Harold Geiser - Accounting		1,405
Frost, Ruttenberg & Rothblatt - Accounting Services		1,586
Much Shelist - Legal Services		145
Total allocated from Management Co.		32,477
Total allocated from Therapy Masters:		4,436
GlenShire Real Estate & Development LLC:		
Much Shelist - Legal		850
Total allocated from GlenShire Real Estate & Development, LLC.		850
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-185
Reclass First Real Estate Services, Ltd. to Line 33		-2,750
Non-Allowable Expenses:		
RSM McGladrey - Accounting		-48,261
Commitment Consulting - A/R Collections		-3,849
Skidelsky & Associates - Real Estate Tax Reduction		-185
Ira I. Silverstein - A/R Collections		-400
		-52,695
Total adjustments page 21, Sch C.		-17,867
Total Schedule V, line 19, column 8		160,654

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	30,462
FUTA	371
SUTA	1,006
401K Match	2,223
Insurance - Hospital	28,968
Employee Benefits	3,223
Other Employee Benefits	545
Workers Compensation Insurance	831
Total allocated from Management Co.	67,629
Allocated Employee Benefits to Line #'s 7 & 27	(67,629)
Allocated from Therapy Masters, Inc.	
FICA taxes	50,564
FUTA	694
SUTA	1,006
401K Match	5,030
Insurance - Hospital	19,132
Other Employee Benefits	209
Workers Compensation Insurance	1,603
Uniform Allowance	0
Total allocated from Therapy Masters, Inc.	78,238
Allocated Employee Benefits to Line #'s 15 & 27	(78,238)
Total	0

See Accountants' Compilation Report

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider # 0039321
12/31/2011

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due Affiliates	16,000
Interco GlenBar	3,498
Accrued 401K	1,522
Accrued Wage Assignment	-5,556
Credit Union	-181
Accrued Union Dues	3,735
Accrued Management Fees	847,054
Due to Third Party	966,496
Total, Page 17, Line36	1,832,568

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	(533)	43
Non-allowable owner interest expense	(205,925)	32
Non-allowable IL Council on Long Term Care fee	(7,223)	20
Non-allowable professional fees	(52,695)	19
Non-allowable office expense	(1,511)	43
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(162,216)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(472,012)	10
Adjust Mgt. Co. Food to cost	(64,755)	2
Non-allowable auto expense - marketing	(3,684)	25
Non-allowable miscellaneous expense	(18,750)	21
Total	<u>(989,304)</u>	

See Accountants' Compilation Report

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

SCHEDULE G

	Accrued 1/1/2011	Payments	Expense	Accrued 12/31/2011
Balance @ 1/01/11:	(706,000.00)		(706,000.00)	
2010 real estate taxes paid		701,966.03	701,966.03	
Estimated 2011 real estate taxes:				
2010 taxes	701,966.03			
Estimated increase	4.00%			
Estimated 2011 taxes	730,044.67			
USE	731,000.00		731,000.00	(731,000.00)
Totals	(706,000.00)	701,966.03	726,966.03	(731,000.00)

Real estate tax history:

Year	Amount	Increase	
	\$		%
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	(35,595.24)	-5.06%
2003	686,735.80	18,993.01	2.84%
2004	728,336.76	41,600.96	6.06%
2005	812,535.50	84,198.74	11.56%
2006	815,030.99	2,495.49	0.31%
2007	853,829.05	38,798.06	4.76%
2008	922,622.22	68,793.17	8.06%
2009	681,822.88	(240,799.34)	-26.10%
2010	701,966.03	20,143.15	2.95%

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Provider Name: GlenShire Nursing & Rehab Ctr, Ltd.
Provider I.D. #: 0039321
Year Ended: December 31, 2011

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
C N A Trainees	3/11	Richton Park, Il	Southern Illinois Univ-c n a comp testing Sandra Bowling c n a skills evaluation Less Payments from trainees	(118)
Sue Bohne	3/16/2011	Des Plaines, Il	Collaborative Healthcare Urgency Group Evacuation & Service Training	400
Social Service Staff	3/2/2011	Richton Park, Il	Social Work PRN CEU presentation on Social Service	100
Social Workers, Nursing Staff	5/2/2011	Richton Park, Il	Social Work PRN The Neurology of Good Manners	100
Sharon Hinkle, Dave Hendershott Sue Bohne, Matt Carlson	6/15/2011	Oak Lawn, Il	Illinois Council on Long Term Care Writing Winning IDRs and Other Hot Topic Frontline Legal Issues	420
Sue Bohne, Matt Carlson, Sharon Hinkle	7/27/11	Oak Lawn, Il	Illinois Council on Long Term Care The Most Frequent Life Safety Code Violations	105
Sue Bohne, David Hendershott, Matt Carlson, Elliot Glenner, Sharon Hinkle	7/6/2011	Oak Lawn, Il	Illinois Council on Long Term Care The New Medicaid Integrated Care Program	525
Sue Bohne, Jessica Cross, Janet Good Kim McGinnis, Demtria Drain-York	10/12/2011	Oak Lawn, Il	Illinois Council on Long Term Care Recent Changes in Advance Directives	525
Sue Bohne, Matt Carlson	9/21/2011	Oak Lawn, Il	Illinois Council on Long Term Care MDS 3.0 After a Year	350
Sue Bohne, Glenda Stanton	11/10/2011	Oak Lawn, Il	Illinois Council on Long Term Care The PPS Final Rule and Other Medicare Challenges	210
			Allocated From Management Company	876
			Allocated From Therapy Masters	2,761
			Total	6,254

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SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Tolls, Parking, Mileage	Stickers	Total
Direct Expense	17,700	4,069	99	21,868
Non-allowable auto expense - marketing				-3,684
Allocated from Therapy Masters, Inc.				1,067
Allocated from Management Company				3,553
TOTAL	17,700	4,069	99	22,804

See Accountants' Compilation Report

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

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2006	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,053/460,292 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			
	6/30/1999		6/30/1999											
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		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									
					<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	5,000									
					<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>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825									
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
					<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 103,053/460,292 0.192053401	GLENCREST 111.372/460,292 0.195115457	GLEN OAKS 101.895/460,292 0.218195638	GLEN ELSTON 41.220/460,292 0.080247497	GLENSHIRE 102.753/460,292 0.159949942	GLENSLAKE 74.334/460,292 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>	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 92,668/460,292 18.66%	GLENCREST 92,291/460,292 18.34%	GLEN OAKS 105,965/460,292 21.05%	GLEN ELSTON 37,609/460,292 7.47%	GLENSHIRE 81,480/460,292 16.19%	GLENSLAKE 76,498/460,292 15.20%	BRENTWOOD 15,564/460,292 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>	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668/460,292 17.13%	GLENCREST 90,627/460,292 16.75%	GLEN OAKS 105,904/460,292 19.58%	GLEN ELSTON 37,909/460,292 7.01%	GLENSHIRE 82,060/460,292 15.17%	GLENSLAKE 82,504/460,292 15.25%	BRENTWOOD 49,247/460,292 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>	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668/460,292 17.13%	GLENCREST 90,627/460,292 16.75%	GLEN OAKS 105,904/460,292 19.58%	GLEN ELSTON 37,909/460,292 7.01%	GLENSHIRE 82,060/460,292 15.17%	GLENSLAKE 82,504/460,292 15.25%	BRENTWOOD 49,247/460,292 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>	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668/460,292 17.13%	GLENCREST 90,627/460,292 16.75%	GLEN OAKS 105,904/460,292 19.58%	GLEN ELSTON 37,909/460,292 7.01%	GLENSHIRE 82,060/460,292 15.17%	GLENSLAKE 82,504/460,292 15.25%	BRENTWOOD 49,247/460,292 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>	1,813,758	

SEE ACCOUNTANTS' COMPILATION REPORT1

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	29,106
Employment Fees	28,000
Joint Commission Annual Fee	1,285
State Fire Marshall Boiler Inspection	400
Cook County Department of Environmental Control Inspection Fee	448
Secretary of State Annual Report Fee	175
CLIA Laboratory Program Certificate of Waiver User Fee	150
Department of Professional Regulation License Fee	100
Village of Richton Park Elevator Inspection, Health Inspection Fee	258
Non-allowable Illinois Council on Long Term Care Fees	(7,223)
Total	52,699

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)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					<u>93,767</u>	<u>95,262</u>	<u>106,511</u>	<u>40,267</u>	<u>78,093</u>
					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)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					<u>93,929</u>	<u>92,291</u>	<u>105,965</u>	<u>37,609</u>	<u>81,480</u>
					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									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					<u>92,668</u>	<u>90,627</u>	<u>105,904</u>	<u>37,909</u>	<u>82,060</u>
					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									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					<u>92,668</u>	<u>90,627</u>	<u>105,904</u>	<u>37,909</u>	<u>82,060</u>
					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									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					<u>92,668</u>	<u>90,627</u>	<u>105,904</u>	<u>37,909</u>	<u>82,060</u>
					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>

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