

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0035014

Facility Name: Glen Bridge Nursing & Rehabilitation Centre

Address: 8333 West Golf Road Niles 60714
Number City Zip Code

County: Cook

Telephone Number: (847) 966-9190 Fax # (847) 966-4455

HFS ID Number:

Date of Initial License for Current Owners: 3/01/1989

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☒ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2012 to 12/31/2012 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 LLP
One S. Wacker Drive, Suite 800, Chicago IL 60606-4650
(Telephone) (312) 384-6000 Fax # (312) 634-5518

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre# 0035014 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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 302 beds eff 5/23/12

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>151</u>	Skilled (SNF)	<u>302</u>	<u>88,788</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>151</u>	Intermediate (ICF)	<u>0</u>	<u>21,744</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	302	TOTALS	302	110,532	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>35,742</u>	<u>550</u>	<u>8,207</u>	<u>44,499</u>	8
9	SNF/PED					9
10	ICF	<u>53,612</u>	<u>826</u>	<u>0</u>	<u>54,438</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	89,354	1,376	8,207	98,937	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 89.51%

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?

YesG. 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

3/01/89

J. Was the facility purchased or leased after January 1, 1978?

YES

☒Date 3/01/89

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

302

and days of care provided

7,356Medicare 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: 12/31/12Fiscal Year: 12/31/12

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	489,226	68,569	62,624	620,419		620,419		620,419		1
2	Food Purchase		684,672		684,672	(28,599)	656,073	(68,096)	587,977		2
3	Housekeeping	291,840	54,481		346,321		346,321		346,321		3
4	Laundry	124,106	15,884	8,781	148,771		148,771		148,771		4
5	Heat and Other Utilities			260,398	260,398		260,398	5,804	266,202		5
6	Maintenance	99,555	23,381	78,641	201,577		201,577	10,651	212,228		6
7	Other (specify):* Allocated Employee Benefits							624	624		7
8	TOTAL General Services	1,004,727	846,987	410,444	2,262,158	(28,599)	2,233,559	(51,017)	2,182,542		8
	B. Health Care and Programs										
9	Medical Director			148,200	148,200		148,200		148,200		9
10	Nursing and Medical Records	4,396,791	961,160	383,656	5,741,607		5,741,607	(313,807)	5,427,800		10
10a	Therapy	328,245	2,208	1,923,001	2,253,454		2,253,454	(344,605)	1,908,849		10a
11	Activities	167,464	4,208	2,400	174,072		174,072		174,072		11
12	Social Services	204,239		14,912	219,151		219,151		219,151		12
13	CNA Training										13
14	Program Transportation			2,615	2,615		2,615		2,615		14
15	Other (specify):* Allocated Employee Benefits							155,963	155,963		15
16	TOTAL Health Care and Programs	5,096,739	967,576	2,474,784	8,539,099		8,539,099	(502,449)	8,036,650		16
	C. General Administration										
17	Administrative	153,679		1,316,065	1,469,744		1,469,744	(1,279,594)	190,150		17
18	Directors Fees										18
19	Professional Services			158,768	158,768	(185)	158,583	(40,246)	118,337		19
20	Dues, Fees, Subscriptions & Promotions			108,433	108,433	1,660	110,093	23,780	133,873		20
21	Clerical & General Office Expenses	326,844	65,968	61,298	454,110	(1,660)	452,450	595,996	1,048,446		21
22	Employee Benefits & Payroll Taxes			1,155,495	1,155,495	28,599	1,184,094		1,184,094		22
23	Inservice Training & Education			720	720		720	4,546	5,266		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			17,924	17,924		17,924	(197)	17,727		25
26	Insurance-Prop.Liab.Malpractice			488,881	488,881		488,881	3,959	492,840		26
27	Other (specify):* Allocated Employee Benefits							104,484	104,484		27
28	TOTAL General Administration	480,523	65,968	3,307,584	3,854,075	28,414	3,882,489	(587,272)	3,295,217		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,581,989	1,880,531	6,192,812	14,655,332	(185)	14,655,147	(1,140,738)	13,514,409		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			226,122	226,122		226,122	208,343	434,465			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			25,568	25,568		25,568	970,950	996,518			32
33	Real Estate Taxes					185	185	636,006	636,191			33
34	Rent-Facility & Grounds			2,664,784	2,664,784		2,664,784	(2,664,784)				34
35	Rent-Equipment & Vehicles			20,607	20,607		20,607	9,647	30,254			35
36	Other (specify):* Mortgage Insurance							100,451	100,451			36
37	TOTAL Ownership			2,937,081	2,937,081	185	2,937,266	(739,387)	2,197,879			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		430,570	214,250	644,820		644,820		644,820			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			721,707	721,707		721,707		721,707			42
43	Other (specify):* Non-Allowable			177,620	177,620		177,620	(177,620)				43
44	TOTAL Special Cost Centers		430,570	1,113,577	1,544,147		1,544,147	(177,620)	1,366,527			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,581,989	2,311,101	10,243,470	19,136,560		19,136,560	(2,057,745)	17,078,815			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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(14,182)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(9,897)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,120)	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	(2,899)	43		19
20	Contributions	(1,150)	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	(143,480)	43		24
25	Fund Raising, Advertising and Promotional	(28,971)	43		25
	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(525,769)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (727,468)		\$	30

BHF USE ONLY							
48		49		50		51	52

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)	(1,330,277)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,330,277)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,057,745)		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	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS
Glen Bridge Nursing & Rehabilitation Centre

Page 5A

ID# 0035014
Report Period Beginning: 1/01/2012
Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Adjust Mgt Co. med supplies - "other" to cost	\$ (232,219)	10	1
2	Adjust Mgt Co. med supplies - med"A" to cost	(81,588)	10	2
3	Adjust Mgt Co. food to cost	(68,096)	2	3
4	Non-allowable professional fees	(97,400)	19	4
5	Non-allowable auto expense - marketing	(5,637)	25	5
6	Non-allowable miscellaneous expense	237	21	6
7	Non-allowable IL Council on Long Term Care Fee	(15,197)	20	7
8	Non-allowable related party interest expense	(25,568)	32	8
9	Non-allowable clerical expense	(301)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(525,769)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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	(68,096)	0	0	0	0	0	0	0	0	0	0	(68,096)	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	5,804	0	0	0	0	0	0	0	0	5,804	5
6	Maintenance	0	0	10,640	0	11	0	0	0	0	0	0	10,651	6
7	Other (specify):*	0	0	624	0	0	0	0	0	0	0	0	624	7
8	TOTAL General Services	(68,096)	0	17,068	0	11	0	0	0	0	0	0	(51,017)	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	(313,807)	0	0	0	0	0	0	0	0	0	0	(313,807)	10
10a	Therapy	0	0	0	0	(344,605)	0	0	0	0	0	0	(344,605)	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	155,963	0	0	0	0	0	0	155,963	15
16	TOTAL Health Care and Programs	(313,807)	0	0	0	(188,642)	0	0	0	0	0	0	(502,449)	16
	C. General Administration													
17	Administrative	0	0	(1,279,594)	0	0	0	0	0	0	0	0	(1,279,594)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(97,400)	0	42,798	2,152	12,204	0	0	0	0	0	0	(40,246)	19
20	Fees, Subscriptions & Promotions	(15,197)	0	6,873	0	32,104	0	0	0	0	0	0	23,780	20
21	Clerical & General Office Expenses	(13,945)	0	597,282	(716)	13,375	0	0	0	0	0	0	595,996	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	840	0	3,706	0	0	0	0	0	0	4,546	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(5,637)	0	3,259	0	2,181	0	0	0	0	0	0	(197)	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,959	0	0	0	0	0	0	0	0	3,959	26
27	Other (specify):*	0	0	103,448	0	1,036	0	0	0	0	0	0	104,484	27
28	TOTAL General Administration	(132,179)	0	(521,135)	1,436	64,606	0	0	0	0	0	0	(587,272)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(514,082)	0	(504,067)	1,436	(124,025)	0	0	0	0	0	0	(1,140,738)	29

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	14,350	193,533	460	0	0	0	0	0	0	208,343	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(35,465)	0	0	1,006,415	0	0	0	0	0	0	0	970,950	32
33	Real Estate Taxes	0	0	10,222	625,784	0	0	0	0	0	0	0	636,006	33
34	Rent-Facility & Grounds	0	0	0	(2,664,784)	0	0	0	0	0	0	0	(2,664,784)	34
35	Rent-Equipment & Vehicles	0	0	9,647	0	0	0	0	0	0	0	0	9,647	35
36	Other (specify):*	0	0	0	100,451	0	0	0	0	0	0	0	100,451	36
37	TOTAL Ownership	(35,465)	0	34,219	(738,601)	460	0	0	0	0	0	0	(739,387)	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):*	(177,921)	0	0	301	0	0	0	0	0	0	0	(177,620)	43
44	TOTAL Special Cost Centers	(177,921)	0	0	301	0	0	0	0	0	0	0	(177,620)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(727,468)	0	(469,848)	(736,864)	(123,565)	0	0	0	0	0	0	(2,057,745)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	See Page 6 - Supplemental		See Attached Schedule A		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		Total from Page 6A	1,316,065	Glen Health and Home Management, Inc.	A	846,217	(469,848)	2
3	V								3
4	V		Total from Page 6B	2,664,784	GlenBridge Real Estate and Development, L.L.C.	B	1,927,920	(736,864)	4
5	V								5
6	V		Total from Page 6C	1,923,001	Therapy Masters, Inc.	C	1,799,436	(123,565)	6
7	V								7
8	V								8
9	V								9
10	V				A: Sidney Glenner - 100 % through attribution				10
11	V				B: Sidney Glenner - 100.00 % (constructively)				11
12	V				C: Sidney Glenner - 100.00 %				12
13	V								13
14	Total			\$ 5,903,850			\$ 4,573,573	\$ * (1,330,277)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glen Bridge Nursing & Rehabilitation Centre

0035014

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00 %	Centre, Ltd.					15
16								16
17	Sidney Glenner	70.00 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	30.00 %	Centre, Inc.					18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number	Glen Bridge Nursing & Rehabilitation Centre	#	0035014	Report Period Beginning:	1/01/2012	Ending:	12/31/2012
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VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 1,316,065	Glen Health and Home Management, Inc.	A	\$	(1,316,065)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,804	5,804	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	7,060	7,060	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	42,798	42,798	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	6,873	6,873	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	39,395	39,395	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	104,072	104,072	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	840	840	22
23	V	25	Auto Expense		Glen Health and Home Management, Inc.	A	3,259	3,259	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,959	3,959	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	14,350	14,350	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,222	10,222	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,647	9,647	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,580	3,580	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	36,471	36,471	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	557,887	557,887	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(104,072)	(104,072)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	624	624	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,348	6,348	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	97,100	97,100	34
35	V								35
36	V								36
37	V								37
38	V				A - OWNERSHIP: Sidney Glenner - 100 % through attribution				38
39	Total			\$ 1,316,065			\$ 846,217	\$ * (469,848)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	43	Clerical	\$	GlenBridge Real Estate & Development, L.L.C.	B	\$ 301	\$ 301	15
16	V	30	Depreciation		GlenBridge Real Estate & Development, L.L.C.	B	193,533	193,533	16
17	V	32	Interest Expense		GlenBridge Real Estate & Development, L.L.C.	B	1,004,568	1,004,568	17
18	V	33	Real Estate Taxes		GlenBridge Real Estate & Development, L.L.C.	B	625,784	625,784	18
19	V	34	Rental	2,664,784	GlenBridge Real Estate & Development, L.L.C.	B		(2,664,784)	19
20	V	19	Professional Fees		GlenBridge Real Estate & Development, L.L.C.	B	2,152	2,152	20
21	V	32	Interest Income		GlenBridge Real Estate & Development, L.L.C.	B	(1,365)	(1,365)	21
22	V	36	Mortgage Insurance Premium		GlenBridge Real Estate & Development, L.L.C.	B	100,451	100,451	22
23	V	21	Other Income		GlenBridge Real Estate & Development, L.L.C.	B	(716)	(716)	23
24	V	32	Amortization of Mortgage Costs		GlenBridge Real Estate & Development, L.L.C.	B	3,212	3,212	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V				B - OWNERSHIP:				32
33	V				Sidney Glenner - 100.00 % (constructively)				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,664,784			\$ 1,927,920	\$ * (736,864)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number	Glen Bridge Nursing & Rehabilitation Centre	#	0035014	Report Period Beginning:	1/01/2012	Ending:	12/31/2012
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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	\$ 1,923,001	Therapy Masters, Inc.	C	\$ 1,578,396	\$ (344,605)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	12,204	12,204	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	137	137	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	63	63	18
19	V	21	Clerical		Therapy Masters, Inc.	C	2,990	2,990	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	156,999	156,999	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	3,706	3,706	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	2,181	2,181	22
23	V	20	Employment Fees		Therapy Masters, Inc.	C	31,904	31,904	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	C	10,385	10,385	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(156,999)	(156,999)	25
26	V	15	Employee Benefitis - Therapy		Therapy Masters, Inc.	C	155,963	155,963	26
27	V	27	Employee Benefitis - Clerical		Therapy Masters, Inc.	C	1,036	1,036	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	460	460	28
29	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	11	11	29
30	V								30
31	V								31
32	V								32
33	V				C - OWNERSHIP: 100.00 % Sidney Glenner				33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,923,001			\$ 1,799,436	\$ * (123,565)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Cent # 0035014 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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 %	174,070	10	16.62 %	Salary	\$ 36,471	Ln 17, Co 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	36,479	7	16.62 %	Salary	7,643	Ln 21, Co 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,928	7	16.62 %	Salary	5,223	Ln 21, Co 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	24,039	7	16.62 %	Salary	5,037	Ln 21, Co 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	44,559	7	16.62 %	Salary	9,336	Ln 21, Co 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	174,070	10	16.62 %	Salary	36,471	Ln 21, Co 7	6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 100,181		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre # 0035014 Report Period Beginning: 1/01/2012 Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

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

	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	571,140	7	\$ 33,508	\$	98,937	\$ 5,804	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		98,937	7,060	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		98,937	42,798	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		98,937	6,873	4
5	21	Clerical	Resident Days	571,140	7	227,419		98,937	39,395	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		98,937	104,072	6
7	23	Training and Education	Resident Days	571,140	7	4,849		98,937	840	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		98,937	3,259	8
9	26	Insurance	Resident Days	571,140	7	22,852		98,937	3,959	9
10	30	Depreciation	Resident Days	571,140	7	82,841		98,937	14,350	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		98,937	10,222	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		98,937	9,647	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	98,937	3,580	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	98,937	36,471	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	98,937	557,887	15
16	22	Employee Benefits	Payroll						(104,072)	16
17	7	Employee Benefits - Janitorial	Payroll						624	17
18	27	Employee Benefits - Officer's	Payroll						6,348	18
19	27	Employee Benefits - Admin	Payroll						97,100	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 846,217	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE												
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)												
	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1	Oppenheimer MHHF, Inc.		X	Mortgage	\$106,424.85	2/17/2011	\$ 20,432,100	\$ 19,965,856	6/01/2043	0.0500	\$ 1,004,568	1
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							3,212	2
3												3
4												4
5												5
	Working Capital											
6	Sidney Glenner	X		Working Capital		12/31/09	487,000	487,000		0.0525	25,568	6
7								Non-allowable related party interest:			(25,568)	7
8												8
9	TOTAL Facility Related				\$106,424.85		\$ 20,919,100	\$ 20,452,856			\$ 1,007,780	9
	B. Non-Facility Related*											
10									Interest Income Offset:		(11,262)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (11,262)	14
15	TOTALS (line 9+line14)						\$ 20,919,100	\$ 20,452,856			\$ 996,518	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 100,451 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.)

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 2011 report.		\$	633,000	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.)		\$	616,784	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(16,216)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	642,000	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.)		\$	185	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.		\$	625,969	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	680,600	8	
		2008	692,818	9	
		2009	558,272	10	
		2010	608,642	11	
		2011	616,784	12	
See Attached Schedule G For Calculation of 2012 Real Estate Tax Accrual.				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2011 \$
				14	PLUS APPEAL COST FROM LINE 5 \$
				15	LESS REFUND FROM LINE 6 \$
				16	AMOUNT TO USE FOR RATE CALCULATION \$

- 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

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Glen Bridge Nursing & Rehabilitation Centre

COUNTY
Cook

FACILITY IDPH LICENSE NUMBER
0035014

CONTACT PERSON REGARDING THIS REPORT
Charles J. Fischer

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)		(B)	(C)	(D)
Tax Index Number		Property Description	Total Tax	Tax Applicable to Nursing Home
1.	09-14-200-029-0000	8333 West Golf Road	\$ 3,989.59	\$ 3,989.59
2.	09-14-200-032-0000	8333 West Golf Road	\$ 612,794.47	\$ 612,794.47
3.	Allocated from Management Company:		\$ 64,298.88	\$ 10,222.00
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 681,082.94	\$ 627,006.06

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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:	46,058	B. General Construction Type:	Exterior Brick	Frame Concrete & Steel	Number of Stories	Three
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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	58,949	1989	\$ 263,180	1
2	Allocated from Management Company:			14,712	2
3	TOTALS	58,949		\$ 277,892	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	302		1989	1970	\$ 6,703,340	\$	35	\$ 191,524	\$ 191,524	\$ 4,532,735	4
5											5
6	Mgt Comp		1996		310,726			8,275			6
7	Allocation										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements		1989		66,436	1,898	35	1,898	1,898	44,921	9
10	Building Improvements		1990		7,195		35	206	206	4,872	10
11	Building Improvements		1990		3,885	111	35	111	111	2,517	11
12	Building Improvements		1990		35,167		10			35,167	12
13	Building Improvements		1991		8,342		10			8,342	13
14	Building Improvements		1991		12,621		10			12,621	14
15	Building Improvements		1992		78,993		10			78,993	15
16	Building Improvements		1993		5,350		10			5,350	16
17	Building Improvements		1993		109,105		10			109,105	17
18	Land Improvements		1993		45,615		15			45,615	18
19	Building Improvements		1993		53,394		10			53,394	19
20	Land Improvements		1993		10,717		15			10,717	20
21	Building Improvements		1995		29,767		10			29,767	21
22	Electrical wiring work to 2nd floor from basement		1996		23,000		10			23,000	22
23	Dialysis room construction		1996		7,439		10			7,439	23
24	Fireplace construction		1996		1,065		10			1,065	24
25	Mounted door alarm system and wiring		1996		2,505		10			2,505	25
26	PVC hand rail and wall bumper		1997		4,968		10			4,968	26
27	Window treatments		1997		2,226		10			2,226	27
28	Walls, cabinets and tub		1997		5,520		10			5,520	28
29	Cabinets, sink and lighting		1997		4,571		10			4,571	29
30	Walls, platform and ramp		1997		9,286		10			9,286	30
31	Window treatments		1997		2,394		10			2,394	31
32	Cabinets and cubicles		1997		9,631		10			9,631	32
33	Cabinets		1997		2,500		10			2,500	33
34	Base covers		1997		630		10			630	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

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre

0035014

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Doors	1997	\$ 1,950	\$	10	\$	\$	\$ 1,950	37
38	Sink	1997	2,236		10			2,236	38
39	Fire alarm equipment	1997	1,975		10			1,975	39
40	Walls and doors	1997	2,480		10			2,480	40
41	80 ton compressor	1998	20,800		10			20,800	41
42	Telephone system improvements	1998	2,503		10			2,503	42
43	Carpeting, window treatments, mini-blinds	1998	20,703		10			20,703	43
44	Handrail/bumper corner guard installation	1998	4,200		10			4,200	44
45	Cove base installation	1998	2,508		10			2,508	45
46	Handrail/bumper corner guard installation, accent rails	1999	11,401		10			11,401	46
47	Mini-blinds	1999	3,963		10			3,963	47
48	Carpeting, cove base installation	1999	14,797		10			14,797	48
49	Amtico, cove base installation	1999	5,616		10			5,616	49
50	Carpeting, cove base installation	1999	1,634		10			1,634	50
51	Wallpaper	1999	10,900		10			10,900	51
52	Handrail/bumper corner guard installation, accent rails	1999	11,401		10			11,401	52
53	Insurance claim: boiler	1999	(19,000)		10			(19,000)	53
54	Panel interior, interior mat installation	1999	2,468		10			2,468	54
55	Install alarms for ventilators	1999	1,560		10			1,560	55
56	Install handrails and bumper chair rails	1999	4,600		10			4,600	56
57	Carpeting	1999	4,497		10			4,497	57
58	Lighting improvements on the 5th floor	1998	4,635		10			4,635	58
59	Install new braille signs/slots	1999	2,135		10			2,135	59
60	Installation of mini-blinds	1999	3,476		10			3,476	60
61	Installation of handrails, bumpers, corner guards, chair rails	1999	5,500		10			5,500	61
62	Tube bundles for heat exchanger	1999	3,382		10			3,382	62
63	Install new tubes & door gaskets on boiler	1999	7,400		10			7,400	63
64	Install new motor, drain valve, drain hoses on washer	1999	1,903		10			1,903	64
65	Cove base installation, floor patches, vinyl tiles & powerbond	1999	11,459		10			11,459	65
66	Cove base installation	2000	3,267		10			3,267	66
67	Cove base installation	2000	1,939		10			1,939	67
68	Installation of fire dampers & exhaust fan	2000	2,773		10			2,773	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,717,449	\$ 2,009		\$ 202,014	\$ 193,739	\$ 5,210,912	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre

0035014

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,717,449	\$ 2,009		\$ 202,014	\$ 200,005	\$ 5,210,912	1
2	New interior for kitchen panel	2000	2,630		10			2,630	2
3	Electrical work for 6 dialysis chairs	2000	3,975		10			3,975	3
4	Install exhaust fan, ductwork, exhaust grille & fire-rated door	2000	2,560		10			2,560	4
5	Ductwork fabrication and installation	2000	4,120		10			4,120	5
6	Plumbing project	2000	14,517		10			14,517	6
7	Carpeting, floor patches	1999	2,969		10			2,969	7
8	4 custom nurses stations	2000	10,025		10			10,025	8
9	4 custom nurses stations	2000	33,284		10			33,284	9
10	5 sinks in nurses station	2000	1,642		10			1,642	10
11	Fire alarm system	2000	3,324		10			3,324	11
12	Cove base & vinyl installation, floor patches	2000	2,705		10			2,705	12
13	Install door restrictors,emergency lights & elevator telephone	2000	11,500		10			11,500	13
14	Dura glide 3000 single slide door packages	2000	12,218		10			12,218	14
15	Furnish and install two oil tank coolers in elevator pit	2001	6,750		10			6,750	15
16	Replace gasket, valves and coils on compressor	2001	3,200		10			3,200	16
17	Remove lobby wall, build new wall and install new ceiling	2001	26,841		10			26,841	17
18	Pre-wiring, televisions, brackets and electrical outlets	2001	68,526		10			68,526	18
19	Window caulking and masonry	2000	4,320		10			4,320	19
20	Ceramic tile, carpet, floor patches and cove base installation	2001	8,147		10			8,147	20
21	Ceiling/lighting project and remove/build wall in copy room	2001	24,145		10			24,145	21
22	Wallcovering installation and painting	2001	6,115		10			6,115	22
23	Ceiling fixture, 2 chandeliers, 4 wall sconces	2001	3,006		10			3,006	23
24	Installation of television system	2002	3,569	178	10	178		3,569	24
25	Furnish and install blinds	2002	3,616	177	10	177		3,616	25
26	Dialysis room renovation	2002	12,000	600	10	600		12,000	26
27	Cove base & vinyl installation, floor patches	2002	5,467	271	10	271		5,467	27
28	Replace tubes in boiler	2002	8,006	397	10	397		8,006	28
29	Television system installation	2003	10,846	1,085	10	1,085		10,307	29
30	Elevator pump installation	2003	2,450	245	10	245		2,327	30
31	Power amplifier and speaker installation	2003	3,962	396	10	396		3,762	31
32	Install receptacles to attach emergency panels for respirators	2004	2,960	296	10	296		2,516	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,026,844	\$ 5,654		\$ 205,659	\$ 200,005	\$ 5,519,001	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre

0035014

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,026,844	\$ 5,654		\$ 205,659	\$ 200,005	\$ 5,519,001	1
2	Furnish and install new elevator door detector unit	2004	2,004	200	10	200		1,700	2
3	Installation of remote DVD system	2004	2,339	234	10	234		1,989	3
4	Repipe and patch alarm system	2003	2,200	220	10	220		2,090	4
5	Furnish and install head gaskets on boilers	2005	5,565	557	10	557		4,177	5
6	Philadelphia insurance refund	2005	(15,497)	(1,550)	10	(1,550)		(11,625)	6
7	Replacement of the fire alarm panel	2005	7,803	780	10	780		5,850	7
8	Cable installation	2005	13,115	1,312	10	1,312		9,840	8
9	Installed new detector edge and power pack on elevator	2005	1,983	198	10	198		1,485	9
10	Replace cooling tower fan motor	2005	1,726	173	10	173		1,297	10
11	Change relief valve on compressor	2005	1,594	159	10	159		1,193	11
12	Install handrails, vinyl tile, ceiling and lighting in 2 elevators	2005	11,091	1,109	10	1,109		8,318	12
13	Cable installation project	2005	21,100	2,110	10	2,110		15,825	13
14	Install cove base, ceramic tile, wallpaper and painting	2005	105,973	10,597	10	10,597		79,478	14
15	Install cove base, carpeting and vinyl tile	2005	17,729	1,773	10	1,773		13,297	15
16	Install vinyl/ceramic tile, furnish & install new sink, faucet	2005	2,235	224	10	224		1,680	16
17	Installation of wiring for vent machine	2005	1,393	139	10	139		1,043	17
18	Installation of FTA satellite system	2005	1,310	131	10	131		983	18
19	Valve installation on sprinkler heads	2006	3,175	318	10	318		2,067	19
20	Rework heads on sprinkler system	2006	2,033	203	10	203		1,320	20
21	Raise piping above soffit, relocate sprinkler heads	2006	5,258	526	10	526		3,419	21
22	Custom built-in wall units with drawers	2006	17,672	1,767	10	1,767		11,486	22
23	Furnish and install fire-rated doors, ceiling, ceramic tiles	2006	99,654	9,965	10	9,965		64,773	23
24	Furnish and install 44 gallon shower	2006	11,512	1,151	10	1,151		7,482	24
25	Installation of access door	2006	3,450	345	10	345		2,243	25
26	Purchase of cooling tower	2006	20,505	2,050	10	2,050		13,325	26
27	Installation of new electrical receptacles	2006	14,960	1,496	10	1,496		9,724	27
28	Installation of evaporator control unit in electrical room	2006	2,593	259	10	259		1,684	28
29	Installation of patch panel and computer jacks	2006	3,742	374	10	374		2,431	29
30	Removal of asbestos from cooling tower	2006	4,250	425	10	425		2,763	30
31	Installation of new coils, repair patch and connect piping	2006	2,946	295	10	295		1,917	31
32	Furnish and install fire alarm equipment	2006	6,390	639	10	639		4,154	32
33	Disconnect, remove and rewire cooling tower	2006	16,266	1,627	10	1,627		10,575	33
34	TOTAL (lines 1 thru 33)		\$ 8,424,913	\$ 45,460		\$ 245,465	\$ 200,005	\$ 5,796,984	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre

0035014

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,424,913	\$ 45,460		\$ 245,465	\$ 200,005	\$ 5,796,984	1
2	Installation of elevator door frame protectors	2006	3,160	316	10	316		2,054	2
3	Telephone system upgrade	2006	2,995	300	10	300		1,949	3
4	Furnish and install outdoor signs	2007	10,532	1,053	10	1,053		5,792	4
5	Sealcoat and restripe parking lot project	2008	3,000	300	10	300		1,350	5
6	Parking lot drainage system	2008	11,200	1,120	10	1,120		5,040	6
7	Cable wiring of all televisions	2008	4,308	430	10	430		1,935	7
8	Plastering and painting project	2008	20,825	2,082	10	2,082		9,369	8
9	Carpeting project	2008	3,901	390	10	390		1,755	9
10	Installation of 77 electrical wallboxes for light fixture installation	2008	3,850	385	10	385		1,733	10
11	Wall tile, floor tile and carpet installation	2008	4,494	449	10	449		2,021	11
12	New nurses station, wallcovering, furnish & install cove base	2008	261,121	26,112	10	26,112		117,504	12
13	Automatic sprinkler system	2008	5,600	560	10	560		2,520	13
14	Wallcovering, corner guards, ceramic wall tile	2008	21,579	2,158	10	2,158		9,711	14
15	Interior drywall project	2008	6,550	655	10	655		2,948	15
16	Furnish solid vinyl tile	2008	7,687	769	10	769		3,460	16
17	Reposition exhaust ducts, install new sheet metal, ducts for	2009	3,333	333	10	333		1,166	17
18	fan coil, extend ductwork to outside wall								18
19	Demolition of walls, drywall & plaster, tile floors & walls,	2009	10,165	1,017	10	1,017		3,559	19
20	wallpaper, paint ceiling								20
21	Install 2 shower stalls, new supply lines, drain installed	2009	5,700	570	10	570		1,995	21
22	Furnish and install drywall in bathrooms and paint	2009	2,633	263	10	263		921	22
23	Trench drain installation, new vent line, install hot & cold	2009	6,800	680	10	680		2,380	23
24	supply lines								24
25	Remove front entrance concrete and install new concrete	2009	13,500	1,350	10	1,350		4,725	25
26	Remove driveway and patio concrete and install new concrete	2009	77,071	7,707	10	7,707		26,975	26
27	Remove and install fencing at exit areas and around patio	2009	34,890	3,489	10	3,489		12,212	27
28	Addition of telephone base stations, audit wireless system	2009	3,526	353	10	353		1,235	28
29	Remove driveway and patio concrete and install new concrete	2009	2,923	292	10	292		1,022	29
30	Remove and install fencing at exit areas and around patio	2009	(1,319)	(132)	10	(132)		(462)	30
31	Irrigation system for new patio addition	2009	9,339	934	10	934		3,269	31
32	Replace condenser water lines and valves	2009	2,690	269	10	269		942	32
33	Landscape installation	2009	7,500	750	10	750		2,625	33
34	TOTAL (lines 1 thru 33)		\$ 8,974,466	\$ 100,414		\$ 300,419	\$ 200,005	\$ 6,028,689	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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,974,466	\$ 100,414		\$ 300,419	\$ 200,005	\$ 6,028,689	1
2	Floor tile (2 x 2 mosaic)	2009	(2,502)	(250)	10	(250)		(875)	2
3	Corner guards, cove base, furnish and install toilet partitions	2009	5,686	569	10	569		1,991	3
4	Elevator frame wraps, door casings, grab bars, cove base, tile	2009	29,734	2,973	10	2,973		10,406	4
5	Category 6 cable (550 mhz)	2010	4,418	442	10	442		1,105	5
6	Seepage project along sewer line	2010	2,900	290	10	290		725	6
7	Furnish and install wood casing	2010	3,761	376	10	376		940	7
8	Remove cove base, install vinyl floor tile and cove base	2010	265,344	26,534	10	26,534		66,335	8
9	Installation of walk-in freezer/cooler	2011	21,813	2,182	10	2,182		3,273	9
10	Replace cooling tower time delay, drier cores, vac pump, valve	2012	10,587	529	10	529		529	10
11	Install sprinkler heads in elevator shafts	2012	4,475	224	10	224		224	11
12	Sealcoat, stripe parking lot, fill potholes	2012	4,100	205	10	205		205	12
13									13
14									14
15									15
16	See Attached Schedule L:								16
17	Leasehold Improvements Allocated from Management Company:	1998	17,112						17
18	Leasehold Improvements Allocated from Management Company:	1999	7,147						18
19	Leasehold Improvements Allocated from Management Company:	2000	856						19
20	Leasehold Improvements Allocated from Management Company:	2008	2,575			314	314	25,188	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)		\$ 9,352,472	\$ 134,488		\$ 334,807	\$ 200,319	\$ 6,138,735	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	\$ 848,039	\$ 91,328	\$ 91,328	\$	10 years	\$ 527,243	71
72	Current Year Purchases	23,094	1,155	1,155		10 years	1,155	72
73	Fully Depreciated Assets	658,187	954	954		5, 10 years	658,187	73
74	Allocated from Therapy Masters, Mgt Co:	140,621		1,999	1,999		134,701	74
75	TOTALS	\$ 1,669,941	\$ 93,437	\$ 95,436	\$ 1,999		\$ 1,321,286	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	Allocated from Management Company:			\$ 28,881	\$	\$ 4,222	\$ 4,222		\$ 18,826	76
77										77
78										78
79										79
80	TOTALS			\$ 28,881	\$	\$ 4,222	\$ 4,222		\$ 18,826	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,329,186	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 227,925	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 434,465	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 206,540	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,478,847	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.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: See Schedule VII, Page 6
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: \$ 24,550
- Description: Postage meter \$333, Copy Machine \$18,234, Ice maker \$2,040, Allocated from Mgt Company: \$3,943
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			5,704	19
20					20
21	TOTAL		\$	\$ 5,704	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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

In the box below record the amount of income your facility received training CNAs from other facilities.

		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)	\$			

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

HFS 3745 (N-4-99)

IL478-2471

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

	1	2	3	4	5	6	7	8			
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	Ln10a,Col 1,2&3	1,973	hrs	\$ 44,025	13,241	\$ 772,703	\$ 689	15,214	\$ 817,417	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3		hrs		4,010	238,789	510	4,010	239,299	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3		hrs		14,161	911,509	1,009	14,161	912,518	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	Ln 39, Col 2		# of prescrpts				430,570		430,570	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify):										12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1		11,722 hours	284,220		214,250		11,722	214,250 284,220	13
14	TOTAL				\$ 328,245	31,412	\$ 2,137,251	\$ 432,778	45,107	\$ 2,898,274	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,255,322	\$ 3,424,022	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,622,700	6,622,700	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	274,579	299,608	6
7	Other Prepaid Expenses	29,211	29,211	7
8	Accounts Receivable (owners or related parties)	(1,258,993)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,922,819	\$ 10,375,541	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		277,892	13
14	Buildings, at Historical Cost		7,014,066	14
15	Leasehold Improvements, at Historical Cost	2,215,229	2,338,406	15
16	Equipment, at Historical Cost	1,529,320	1,698,822	16
17	Accumulated Depreciation (book methods)	(2,697,115)	(7,478,847)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Escrows		1,055,390	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		97,558	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,047,434	\$ 5,003,287	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,970,253	\$ 15,378,828	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 174,864	\$ 174,864	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(2,306)	(2,306)	28
29	Short-Term Notes Payable		285,284	29
30	Accrued Salaries Payable	429,317	429,317	30
31	Accrued Taxes Payable (excluding real estate taxes)	(22,957)	(22,957)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		642,000	32
33	Accrued Interest Payable		83,191	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,235,352	2,235,352	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,814,270	\$ 3,824,745	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,680,572	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Loans Payable Stockholders:</u>	12,005,025	12,005,025	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 12,005,025	\$ 31,685,597	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,819,295	\$ 35,510,342	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,849,042)	\$ (20,131,514)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,970,253	\$ 15,378,828	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,191,716)	1
2	Restatements (describe):		2
3	Adjust Beginning Balance Retained Earnings @ 1/01/12	137,540	3
4	For Provider Tax J/Es:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,054,176)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(794,866)	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)	\$ (794,866)	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)	\$ (5,849,042)	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing & Rehabilitation Centre# 0035014Report Period Beginning: 1/01/2012Ending: 12/31/2012

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 16,343,924	1
2	Discounts and Allowances for all Levels	(4,047,898)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,296,026	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,392,485	6
7	Oxygen	367,903	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,760,388	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,250	15
16	Rental of Facility Space		16
17	Sale of Drugs	411,845	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	37,203	19
20	Radiology and X-Ray	13,782	20
21	Other Medical Services	810,304	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,275,384	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	9,896	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,896	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,341,694	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,262,158	31
32	Health Care	8,539,099	32
33	General Administration	3,854,075	33
	B. Capital Expense		
34	Ownership	2,937,081	34
	C. Ancillary Expense		
35	Special Cost Centers	822,440	35
36	Provider Participation Fee	721,707	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,136,560	40
41	Income before Income Taxes (line 30 minus line 40)**	(794,866)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (794,866)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 9,845,506	44
45	Private Pay - Net Inpatient Revenue	239,445	45
46	Medicare - Net Inpatient Revenue	1,935,340	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	231,810	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	43,925	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,296,026	49

* 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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,409	1,550	\$ 75,200	\$ 48.52	1
2	Assistant Director of Nursing	936	1,004	30,844	30.72	2
3	Registered Nurses	59,683	64,405	1,784,993	27.72	3
4	Licensed Practical Nurses	19,423	20,453	488,753	23.90	4
5	CNAs & Orderlies	141,837	154,092	1,772,530	11.50	5
6	CNA Trainees					6
7	Licensed Therapist	12,946	13,695	328,245	23.97	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,843	2,120	45,895	21.65	9
10	Activity Assistants	11,128	12,247	121,569	9.93	10
11	Social Service Workers	8,850	9,939	204,239	20.55	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	12,817	14,159	184,060	13.00	14
15	Cook Helpers/Assistants	25,725	28,124	305,166	10.85	15
16	Dishwashers					16
17	Maintenance Workers	6,245	6,911	99,555	14.41	17
18	Housekeepers	27,282	29,305	291,840	9.96	18
19	Laundry	10,288	11,306	124,106	10.98	19
20	Administrator	1,721	2,047	91,181	44.54	20
21	Assistant Administrator	1,788	2,171	62,498	28.79	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,457	14,565	326,844	22.44	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	1,993	2,171	52,487	24.18	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	13,864	14,983	191,984	12.81	33
34	TOTAL (lines 1 - 33)	373,235	405,247	\$ 6,581,989 *	\$ 16.24	34

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	\$ 62,624	Ln 1, Col 3	35
36	Medical Director	Monthly	148,200	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	18,648	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln 11, Col 3	44
45	Social Service Consultant	167	9,512	Ln 12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	5,400	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	215	\$ 246,784		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	13,440	\$ 362,882	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	13,440	\$ 362,882		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number		Glen Bridge Nursing & Rehabilitation Centre		STATE OF ILLINOIS		# 0035014		Report Period Beginning:		1/01/2012		Page 21		Ending: 12/31/2012			
XIX. SUPPORT SCHEDULES																	
A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions									
Name		Function		Ownership %		Amount		Description		Amount		Description		Amount			
Daniel Glenner		Administrator		0.00 %		\$ 8,446		Workers' Compensation Insurance		\$ 163,824		IDPH License Fee		\$ 9,950			
Rudolf Sternschein		Administrator		0.00 %		82,735		Unemployment Compensation Insurance		71,019		Advertising: Employee Recruitment					
Evelyn Amador		Asst Administrator		0.00 %		62,498		FICA Taxes		493,260		Health Care Worker Background Check		1,150			
								Employee Health Insurance		183,838		(Indicate # of checks performed 115)					
								Employee Meals		28,599		Patient Background Checks		51			
								Illinois Municipal Retirement Fund (IMRF)*									
								Union Health and Welfare		179,630		See Attached Schedule K:		83,286			
								Union Pension		51,823							
								401K Match		4,465		Allocated from Management Company:		6,873			
								Other Employee Benefits		7,636		Allocated from Therapy Masters:		32,104			
												Less: Public Relations Expense		()			
												Non-allowable advertising		()			
												Yellow page advertising		()			
TOTAL (agree to Schedule V, line 17, col. 1)																	
(List each licensed administrator separately.)						\$ 153,679											
B. Administrative - Other																	
Description						Amount											
Management Fees (eliminated in Column 7)						\$ 1,316,065		See Attached Schedule D:		0							
TOTAL (agree to Schedule V, line 17, col. 3)						\$ 1,316,065		TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,184,094		TOTAL (agree to Sch. V, line 20, col. 8)		\$ 133,873			
(Attach a copy of any management service agreement)																	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**									
Vendor/Payee		Type				Amount		Description		Line #		Amount		Description		Amount	
						\$						\$		Out-of-State Travel		\$	
See Attached Schedule C:						118,337								In-State Travel			
TOTAL (agree to Schedule V, line 19, column 3)								TOTAL		\$				Seminar Expense			
(If total legal fees exceed \$5,000, attach copy of invoices.)						\$ 118,337								Entertainment Expense		()	
														(agree to Sch. V, line 24, col. 8)			
														TOTAL		\$	

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

1		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 \$13,795
- (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.

\$

53,461

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.

\$

721,707

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 benefits on Schedule V.

\$

28,599

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

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

Yes

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

No

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

\$

N/A
- (17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out 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

GlenBridge Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0035014
12/31/2012

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
GlenBridge Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
Therapy Masters	Skokie	Therapy company

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,901	36,240	22,100	14,568	31,682	30,579	174,070
Jonathan Glenner	8,152	7,595	4,631	3,053	6,640	6,408	36,479
Daniel Glenner	5,571	5,190	3,165	2,086	4,537	4,379	24,928
Elliot Glenner	5,372	5,005	3,052	2,012	4,375	4,223	24,039
David Weinschneider	9,958	9,277	5,657	3,729	8,110	7,828	44,559
Joshua Ray	38,901	36,240	22,100	14,568	31,682	30,579	174,070
Total compensation received from other Nursing Homes	106,855	99,547	60,705	40,016	87,026	83,996	478,145

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,412
Point ClickCare	Computers	36,641
E Health Data Solutions	Computer System Consulting	5,160
McGladrey LLP	Accounting	47,092
Frost, Ruttenberg & Rothblatt	Accounting	375
Polsinelli Shughart	Legal	645
Ashman & Stein	Legal	5,458
Much Shelist	Legal	3,430
Marilyn Dunn	Legal	1,525
Management and Network Services	Insurance Claims Management	750
Divinity Marketing	Consulting Fees	2,311
Personnel Planners, Inc.	Unemployment Consulting	1,366
Commitment Consulting	A/R Collections	48,402
Cindy Stachura	Consultant	1,200
Total Schedule V, Line 19, Col. 3		158,768
Allocated from Management Co:		
Point ClickCare - Computer Services		208
Lexis Nexis - Computer Services		135
Health Data Systems, Inc. - Computer Services		167
Ashman & Stein - Legal		248
McGladrey LLP - Accounting Services		26,469
Harold Geiser - Accounting		14,147
Frost, Ruttenberg & Rothblatt - Accounting		999
Marilyn P. Dunn - Legal		264
Much Shelist - Legal		161
Total allocated from Management Co.		42,798
Total allocated from Therapy Masters:		12,204

GlenBridge Real Estate & Development, LLC:		
MB Financial Bank	Bank Fee	1,540
Marilyn P. Dunn	Legal	427
Skidelsky & Associates	Real Estate Reduction	<u>185</u>
Total from GlenBridge Real Estate LLC:		<u><u>2,152</u></u>
Reclass Skidelsky & Associates invoice to Line 33		-185
Non-Allowable Expenses:		
Marilyn P. Dunn - Legal - out of period		-1,300
Polsinelli Shughart - Legal - A/R collections		-645
Commitment Consulting - A/R Collections		-48,402
Divinity Marketing - Consulting Fees		-2,311
McGladrey LLP - Accounting Services		-42,025
Management and Network Services - Insurance Claims Management		-750
MB Financial Bank-GlenBridge Real Estate & Development,LLC-Bank Fee-out of peri		-1,540
Marilyn P. Dunn - GlenBridge Real Estate & Development, LLC.- Legal - out of period		<u>-427</u>
Total Non-Allowable Expenses:		<u><u>-97,400</u></u>
Total adjustments page 21, Sch C.		<u><u>-40,431</u></u>
Total Schedule V, line 19, column 8		<u><u>118,337</u></u>

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	41,145
FUTA	358
SUTA	1,783
401K Match	3,341
Insurance - Hospital	50,397
Employee Benefits	5,317
Other Employee Benefits	234
Workers Compensation Insurance	1,497
Total allocated from Management Co.	<u>104,072</u>
Employee Benefits reclassified to Lines 7, 27	-104,072
Allocated from Therapy Masters, Inc.:	
FICA taxes	99,644
FUTA	1,125
SUTA	1,853
401K Match	9,442
Insurance - Hospital	36,953
Workers Compensation Insurance	4,717
Other Employee Benefits	2,608
Uniform Allowance	657
Total allocated from Therapy Masters, Inc. Co.	<u>156,999</u>
Employee Benefits reclassified to Lines 15,27	-156,999
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due to Third Party	826,720
Accrued Management Fees	1,070,254
Accrued 401K	(801)
Accrued Union Dues	9,184
Credit Union	(3,901)
Accrued Profit Sharing	480
Accrued Provider Participation Fee - Tax	329,274
Workshop	4,142
Sundry Payable	0
Total, Page 17, Line36	2,235,352

See Accountants' Compilation Report

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses
Page 5

DESCRIPTION	AMOUNT	REFERENCE
Non-allowable IL Council on Long Term Care fee	-15,197	20
Non-allowable professional fees	-97,400	19
Non-allowable clerical expense	-301	43
Adjust mgt co. med supplies - med'A' to cost	-81,588	10
Adjust mgt co. med supplies - 'other' to cost	-232,219	10
Adjust mgt co. food to cost	-68,096	2
Non-allowable related party interest expense	-25,568	32
Non-allowable auto expense - marketing	-5,637	25
Non-allowable miscellaneous expense	237	21
Total	<u>-525,769</u>	

See Accountants' Compilation Report

GlenBridge Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2012

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/12 - G/L# 390	-633,000.00		-633,000.00	
2011 real estate taxes paid		616,784.06	616,784.06	
Estimated 2012 real estate taxes:				
2011 taxes	616,784.06			
Estimated increase	4.00%			
Estimated 2012 taxes	641,455.42			
	USE 642,000.00		642,000.00	-642,000.00
Totals	-633,000.00	616,784.06	625,784.06	-642,000.00

Real estate tax history:

Year	Amount	Increase	
		\$	%
1991	344,588.08		
1992	355,177.77	10,589.69	3.07%
1993	393,112.43	37,934.66	10.68%
1994	402,034.81	8,922.38	2.27%
1995	397,141.59	-4,893.22	-1.22%
1996	393,772.20	-3,369.39	-0.85%
1997	404,786.31	11,014.11	2.80%
1998	439,085.19	34,298.88	8.47%
1999	444,302.54	5,217.35	1.19%
2000	449,207.00	4,904.46	1.10%
2001	444,964.23	-4,242.77	-0.94%
2002	451,039.70	6,075.47	1.37%
2003	450,122.47	-917.23	-0.20%
2004	517,833.15	67,710.68	15.04%
2005	532,056.62	14,223.47	2.75%
2006	535,626.03	3,569.41	0.67%

2007	680,599.97	144,973.94	27.07%
2008	692,818.24	12,218.27	1.80%
2009	558,272.04	-134,546.20	-19.42%
2010	608,642.49	50,370.45	9.02%
2011	616,784.06	8,141.57	1.34%

See Accountants' Compilation Report

Provider Name: GlenBridge Nursing & Rehab Ctr.
Provider I.D. #: 0035014
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Marie Manual, Christine Wayer	3/21/2012	Skokie, IL	Illinois Council on Long Term Care Reducing Hospital Readmissions	210
Nursing Staff	8/15/2012	Chicago, IL	Omnicare of Northern Illinois Nurse IV Training	400
Marlene Chan	10/18/2012	Chicago, IL	Cynthia Chow & Associates, LLC Dietary Sanitation Course and Certification	110
			Allocated From Management Company	840
			Allocated From Therapy Masters	3,706
			Total	5,266

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gasoline Allowance	Licenses/ Stickers	Employee Reimbursement: Parking, Tolls, Mileage	Repairs	Total
Direct Expense	13,380	99	4,445	0	17,924
Non-allowable auto expense - marketing					-5,637
Allocated from Management Company					3,259
Allocated from Therapy Masters					2,181
TOTAL	13,380	99	4,445	0	17,727

SEE ACCOUNTANTS' COMPILATION REPORT

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

ASSET DESCRIPTION	COST	ADJUSTMENTS	ADJUSTED	ADDITIONS	COST	NURSING	GLENBRIDGE	GLENCREST	GLEN OAKS		
	6/30/1999	TO CAPITAL PROJECTION	CAPITAL PROJECTION 6/30/1999	7/1/99- 12/31/2004	12/31/2000	HOME PERCENTAGE 84.9438%					
							103,052/460292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					2,064,392	1,753,573	392,597	424,294	-	388,189	-
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					2,127,420	1,807,111	404,583	437,248	-	400,041	-
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000						
					2,132,420	1,811,359	405,534	438,275	-	400,981	-
2001 NO ADDITIONS											
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,275	-	400,981	-
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825						
					2,135,245	1,813,758	406,071	438,856	-	401,512	-

2004 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-
2005 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-
2006 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS <u>GLENBRIDGE</u> 93767 0.192053401	<u>GLENCREST</u> 95,262 0.195115457	<u>GLEN OAKS</u> 106,511 0.218155638
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2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS <u>GLENBRIDGE</u> 93929 18.66%	<u>GLENCREST</u> 92,291 18.34%	<u>GLEN OAKS</u> 105,965 21.05%
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2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>
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SCHEDULE J

GLEN ELSTON	GLENSHIRE
41,220/460,292	102,753/460,292
0.08955185	0.223234382
17,496	43,614

157,036	391,458
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161,830	403,409
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162,211	404,358
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162,211	404,358
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162,425	404,893
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162,425	404,893
162,425	404,893
162,425	404,893

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
40,267	78,093	74,334	488,234
0.082474797	0.159949942	0.152250765	1
<u>149,589</u>	<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,609	81,480	76,498	15,564	503,336
7.47%	16.19%	15.20%	3.09%	100.00%
<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>

GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
127,113	275,156	276,645	165,130	1,813,758

GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
127,113	275,156	276,645	165,130	1,813,758

GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
127,113	275,156	276,645	165,130	1,813,758

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	28,992
Employment Fees	57,034
Village of Niles Annual Business License, Fee	5,034
Joint Commission License Fees	6,670
Secretary of State Annual Report, Fee	175
CLIA Laboratory Program Certificate of Waiver User Fee	150
Thompson Elevator Inspection Fee	80
Cook County Department of Environmental Control Equipment Inspection	348
Non-allowable Illinois Council on Long Term Care PAC Fees	-15,197
Total allocated to Page 21	83,286

See Accountants' Compilation Report

SCHEDULE L

IL478-2471

		RECALCULATION BASED ON 2009 CENSUS					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
2010 NO ADDITIONS		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							

		RECALCULATION BASED ON 2009 CENSUS					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
2011 NO ADDITIONS		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
		<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

BRENTWOOD	TOTAL
15,564	503,336
3.09%	100.00%
4,998	161,632

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632
14,596	160,314
-119	-1,318

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632