

		FOR BHF USE					

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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: 0022111

Facility Name: Glen Oaks Nrsg & Rehab Ctr

Address: 270 Skokie Hwy Northbrook 60062
Number City Zip Code

County: Cook

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

HFS ID Number:

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

Type of Ownership:

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

☒ 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 Oaks Nrsg & Rehab Ctr# 0022111 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 bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>60,024</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>49,044</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>109,068</u>	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>24,919</u>	<u>467</u>	<u>2,721</u>	<u>28,107</u>	8
9	SNF/PED					9
10	ICF	<u>74,756</u>	<u>1,406</u>	<u>1,258</u>	<u>77,420</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>99,675</u>	<u>1,873</u>	<u>3,979</u>	<u>105,527</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 96.75%

D. How many bed-hold days during this year were paid by the Department?

295 (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 12/01/75

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

YES

☒Date 1/15/85

NO

☐

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

YES

☒

NO

☐

If YES, enter number

of beds certified

150

and days of care provided

2,301Medicare 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	516,211	91,907	6,514	614,632		614,632		614,632		1
2	Food Purchase		610,350		610,350	(23,686)	586,664	(20,301)	566,363		2
3	Housekeeping	361,853	76,273		438,126		438,126		438,126		3
4	Laundry	134,531	18,290	15,327	168,148		168,148		168,148		4
5	Heat and Other Utilities			222,554	222,554		222,554	6,191	228,745		5
6	Maintenance	125,103	56,652	77,961	259,716		259,716	11,350	271,066		6
7	Other (specify):* Allocated Employee Benefits							666	666		7
8	TOTAL General Services	1,137,698	853,472	322,356	2,313,526	(23,686)	2,289,840	(2,094)	2,287,746		8
	B. Health Care and Programs										
9	Medical Director			25,900	25,900		25,900		25,900		9
10	Nursing and Medical Records	3,803,676	478,003	110,237	4,391,916		4,391,916	(124,782)	4,267,134		10
10a	Therapy	112,461	137	293,584	406,182		406,182	(54,682)	351,500		10a
11	Activities	102,987	8,604	2,200	113,791		113,791		113,791		11
12	Social Services	230,438		94	230,532		230,532		230,532		12
13	CNA Training										13
14	Program Transportation			645	645		645		645		14
15	Other (specify):* Allocated Employee Benefits							23,605	23,605		15
16	TOTAL Health Care and Programs	4,249,562	486,744	432,660	5,168,966		5,168,966	(155,859)	5,013,107		16
	C. General Administration										
17	Administrative	210,305		1,253,293	1,463,598		1,463,598	(1,214,392)	249,206		17
18	Directors Fees										18
19	Professional Services			107,413	107,413	(24,235)	83,178	27,652	110,830		19
20	Dues, Fees, Subscriptions & Promotions			63,239	63,239	1,900	65,139	(2,686)	62,453		20
21	Clerical & General Office Expenses	334,524	91,977	52,930	479,431	(1,900)	477,531	624,739	1,102,270		21
22	Employee Benefits & Payroll Taxes			1,009,004	1,009,004	23,686	1,032,690		1,032,690		22
23	Inservice Training & Education			1,385	1,385		1,385	1,471	2,856		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			26,906	26,906	(16,751)	10,155	3,393	13,548		25
26	Insurance-Prop.Liab.Malpractice			181,390	181,390		181,390	4,222	185,612		26
27	Other (specify):* Allocated Employee Benefits							110,495	110,495		27
28	TOTAL General Administration	544,829	91,977	2,695,560	3,332,366	(17,300)	3,315,066	(445,106)	2,869,960		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,932,089	1,432,193	3,450,576	10,814,858	(40,986)	10,773,872	(603,059)	10,170,813		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			174,191	174,191		174,191	134,712	308,903			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							1,914,904	1,914,904			32
33	Real Estate Taxes					24,235	24,235	486,040	510,275			33
34	Rent-Facility & Grounds			3,248,637	3,248,637		3,248,637	(3,248,637)				34
35	Rent-Equipment & Vehicles			20,246	20,246	16,751	36,997	10,289	47,286			35
36	Other (specify):* Mortgage Insurance							192,558	192,558			36
37	TOTAL Ownership			3,443,074	3,443,074	40,986	3,484,060	(510,134)	2,973,926			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		180,972	12,250	193,222		193,222		193,222			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			790,664	790,664		790,664		790,664			42
43	Other (specify):* Non-Allowable			88,903	88,903		88,903	(88,903)				43
44	TOTAL Special Cost Centers		180,972	891,817	1,072,789		1,072,789	(88,903)	983,886			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,932,089	1,613,165	7,785,467	15,330,721		15,330,721	(1,202,096)	14,128,625			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		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	(14,253)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	9,430	30		9
10	Interest and Other Investment Income	(13,740)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,756)	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	(5,766)	43		19
20	Contributions	(500)	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	(76,788)	43		24
25	Fund Raising, Advertising and Promotional	(500)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(205,439)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (312,312)		\$	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)	(889,784)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (889,784)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,202,096)		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

Glen Oaks Nrsg & Rehab Ctr

ID# 0022111

Report Period Beginning: 1/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (25,502)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(99,280)	10	2
3	Adjust Mgt Co. food to cost	(20,301)	2	3
4	Non-allowable professional fees	(44,125)	19	4
5	Non-allowable patient clothing	(593)	43	5
6	Non-allowable Illinois Council on Long Term Care Dues	(14,995)	20	6
7	Non-allowable office expense	(277)	43	7
8	Non-allowable miscellaneous expense	55	21	8
9	Non-allowable auto expense - marketing	(421)	25	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	(205,439)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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	(20,301)	0	0	0	0	0	0	0	0	0	0	(20,301)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	6,191	0	0	0	0	0	0	0	0	6,191	5
6	Maintenance	0	0	11,349	0	1	0	0	0	0	0	0	11,350	6
7	Other (specify):*	0	0	666	0	0	0	0	0	0	0	0	666	7
8	TOTAL General Services	(20,301)	0	18,206	0	1	0	0	0	0	0	0	(2,094)	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	(124,782)	0	0	0	0	0	0	0	0	0	0	(124,782)	10
10a	Therapy	0	0	0	0	(54,682)	0	0	0	0	0	0	(54,682)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	23,605	0	0	0	0	0	0	23,605	15
16	TOTAL Health Care and Programs	(124,782)	0	0	0	(31,077)	0	0	0	0	0	0	(155,859)	16
	C. General Administration													
17	Administrative	0	0	(1,214,392)	0	0	0	0	0	0	0	0	(1,214,392)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(44,125)	0	45,649	24,235	1,893	0	0	0	0	0	0	27,652	19
20	Fees, Subscriptions & Promotions	(14,995)	0	7,331	0	4,978	0	0	0	0	0	0	(2,686)	20
21	Clerical & General Office Expenses	(14,198)	0	637,066	(202)	2,073	0	0	0	0	0	0	624,739	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	896	0	575	0	0	0	0	0	0	1,471	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(421)	0	3,476	0	338	0	0	0	0	0	0	3,393	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,222	0	0	0	0	0	0	0	0	4,222	26
27	Other (specify):*	0	0	110,338	0	157	0	0	0	0	0	0	110,495	27
28	TOTAL General Administration	(73,739)	0	(405,414)	24,033	10,014	0	0	0	0	0	0	(445,106)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(218,822)	0	(387,208)	24,033	(21,062)	0	0	0	0	0	0	(603,059)	29

Summary B

12/31/2012

Capital Expense	PAGES	PAGE	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)	
Depreciation	9,430	0	15,306	109,905	71	0	0	0	0	0	0	134,712	30	
Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31	
Interest	(13,740)	0	0	1,928,644	0	0	0	0	0	0	0	1,914,904	32	
Real Estate Taxes	0	0	10,903	475,137	0	0	0	0	0	0	0	486,040	33	
Rent-Facility & Grounds	0	0	0	(3,248,637)	0	0	0	0	0	0	0	(3,248,637)	34	
Rent-Equipment & Vehicles	0	0	10,289	0	0	0	0	0	0	0	0	10,289	35	
Other (specify):*	0	0	0	192,558	0	0	0	0	0	0	0	192,558	36	
TOTAL Ownership	(4,310)	0	36,498	(542,393)	71	0	0	0	0	0	0	(510,134)	37	
Ancillary Expense														
E. Special Cost Centers														
Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38	
Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39	
Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40	
Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41	
Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42	
Other (specify):*	(89,180)	0	0	277	0	0	0	0	0	0	0	(88,903)	43	
TOTAL Special Cost Centers	(89,180)	0	0	277	0	0	0	0	0	0	0	(88,903)	44	
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(312,312)	0	(350,710)	(518,083)	(20,991)	0	0	0	0	0	0	(1,202,096)	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.

1OWNERS		2RELATED NURSING HOMES		3OTHER 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.

1Schedule V		2Line	3Cost Per General LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		From Page 6A	1,253,293	Glen Health and Home Management, Inc.	A	902,583	(350,710)	2
3	V								3
4	V		From Page 6B	3,248,637	Glen Oaks Real Estate and Development, L.L.C.	B	2,730,554	(518,083)	4
5	V								5
6	V		From Page 6C	293,584	Therapy Masters, Inc.	C	272,593	(20,991)	6
7	V								7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A - Sidney Glenner - 100.00 % through attribution				10
11	V				B - Sidney Glenner - 60.00 % (constructively)				11
12	V				C - Sidney Glenner - 100.00 %				12
13	V								13
14	Total			\$ 4,795,514			\$ 3,905,730	\$ * (889,784)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glen Oaks Nrsng & Rehab Ctr

0022111

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 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	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

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	\$ 1,253,293	Glen Health and Home Management, Inc.	A	\$	(1,253,293)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	6,191	6,191	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	7,530	7,530	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	45,649	45,649	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	7,331	7,331	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	42,019	42,019	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	111,004	111,004	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	896	896	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,476	3,476	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	4,222	4,222	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	15,306	15,306	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,903	10,903	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	10,289	10,289	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,819	3,819	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	38,901	38,901	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	595,047	595,047	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(111,004)	(111,004)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	666	666	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,771	6,771	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	103,567	103,567	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,253,293			\$ 902,583	\$ * (350,710)	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	19	Professional Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 24,235	\$ 24,235	15
16	V	43	Office Expense		Glen Oaks Real Estate and Development, L.L.C.	B	277	277	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	1,925,699	1,925,699	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(2,187)	(2,187)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	5,132	5,132	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	475,137	475,137	21
22	V	34	Rental Income	3,248,637	Glen Oaks Real Estate and Development, L.L.C.	B		(3,248,637)	22
23	V	36	Mortgage Insurance Premium		Glen Oaks Real Estate and Development, L.L.C.	B	192,558	192,558	23
24	V	21	Other Income		Glen Oaks Real Estate and Development, L.L.C.	B	(202)	(202)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 3,248,637			\$ 2,730,554	\$ * (518,083)	39

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 293,584	Therapy Masters, Inc.	C	\$ 238,902	\$ (54,682)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	1,893	1,893	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	21	21	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	10	10	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,610	1,610	19
20	V	21	Clerical		Therapy Masters, Inc.	C	463	463	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	23,762	23,762	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	575	575	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	338	338	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	4,947	4,947	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(23,762)	(23,762)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	23,605	23,605	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	157	157	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	71	71	28
29	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	1	1	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 293,584			\$ 272,593	\$ * (20,991)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 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 %	171,640	12	19.36 %	Salary	\$ 38,901	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	35,970	8	19.36 %	Salary	8,152	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,580	8	19.36 %	Salary	5,571	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	23,704	8	19.36 %	Salary	5,372	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	43,937	8	19.36 %	Salary	9,958	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	171,640	12	19.36 %	Salary	38,901	Ln 21, Col 7	6
7											7
8											8
9											9
10			See Attached Schedule B								10
11											11
12											12
13								TOTAL	\$ 106,855		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

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	\$	105,527	\$ 6,191	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		105,527	7,530	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		105,527	45,649	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		105,527	7,331	4
5	21	Clerical	Resident Days	571,140	7	227,419		105,527	42,019	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		105,527	111,004	6
7	23	Training and Education	Resident Days	571,140	7	4,849		105,527	896	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		105,527	3,476	8
9	26	Insurance	Resident Days	571,140	7	22,852		105,527	4,222	9
10	30	Depreciation	Resident Days	571,140	7	82,841		105,527	15,306	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		105,527	10,903	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		105,527	10,289	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	105,527	3,819	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	105,527	38,901	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	105,527	595,047	15
16	22	Employee Benefits	Payroll						(111,004)	16
17	7	Employee Benefits - Janitorial	Payroll						666	17
18	27	Employee Benefits - Officer's	Payroll						6,771	18
19	27	Employee Benefits - Admin	Payroll						103,567	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 902,583	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	\$202,434.76	2/17/2011	\$ 39,143,500	\$ 38,282,081	1/01/2044	0.0500	\$ 1,925,699	1
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							5,132	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$202,434.76		\$ 39,143,500	\$ 38,282,081			\$ 1,930,831	9
	B. Non-Facility Related*											
10									Interest Income Offset:		(15,927)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (15,927)	14
15	TOTALS (line 9+line14)						\$ 39,143,500	\$ 38,282,081			\$ 1,914,904	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 192,558 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.		\$	531,000	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.)		\$	528,288	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(2,712)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	550,000	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.)		\$	24,235	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 \$ 72,151 For 2009 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(72,151)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	499,372	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	379,624	8	
		2008	383,926	9	
		2009	445,204	10	
		2010	510,063	11	
		2011	528,288	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 Oaks Nrsg & Rehab Ctr

COUNTY
Cook

FACILITY IDPH LICENSE NUMBER
0022111

CONTACT PERSON REGARDING THIS REPORT
Charles J. Fischer

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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.	04-02-202-033-0000	270 Skokie Highway	\$ 117,094.04	\$ 117,094.04
2.	04-02-202-038-0000	270 Skokie Highway	\$ 411,193.85	\$ 411,193.85
3.	Allocated from Management Company:		\$ 64,298.88	\$ 10,903.00
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 592,586.77	\$ 539,190.89

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:	72,000	B. General Construction Type:	Exterior	Brick	Frame	Steel	Number of Stories	Three
------------------------	---------------	--------------------------------------	-----------------	--------------	--------------	--------------	--------------------------	--------------

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

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

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

NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ **2. Number of Years Over Which it is Being Amortized:** _____

3. Current Period Amortization: _____ **4. Dates Incurred:** _____

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	98,518	1985	\$ 345,000	1
2	Allocated from Management Company:			15,698	2
3	TOTALS	98,518		\$ 360,698	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	298		1985	1961	\$ 3,587,393	\$ 102,497	30	\$ 119,580	\$ 17,083	\$ 3,348,238
5										
6	Alloc from			1996	355,107			8,826	8,826	
7	Mgt Comp									
8	Schedule J									
	Improvement Type**									
9	Leasehold Improvements		1980		7,274		65 months			7,274
10	Leasehold Improvements		1981		4,127		35 months			4,127
11	Sprinkler		1981		15,769		25			15,769
12	Ceiling - dining room		1982		3,621		10			3,621
13	Masonry - building		1982		15,200		10			15,200
14	Generator fixture		1982		7,967		10			7,967
15	Roofing		1983		28,000		10			28,000
16	Parking lot		1983		4,632		15			4,632
17	Painting		1983		14,000		5			14,000
18	Air-conditioner		1983		3,033		10			3,033
19	Leasehold Improvements		1984		40,296		10			40,296
20	Building Improvements		1985		28,578	817	10		(817)	28,578
21	Building Improvements		1986		14,578	429	10		(429)	14,578
22	Building Improvements		1987		7,225		10			7,225
23	Painting and decorating		1985		11,028		3			11,028
24	Sprinkler		1987		117,905	3,685	26	4,535	850	114,130
25	Building Improvements		1988		37,503	985	10		(985)	37,503
26	Building Improvements		1989		52,259	1,493	10		(1,493)	52,259
27	Building Improvements		1990		17,633		10			17,633
28	Building Improvements		1990		2,100		10			2,100
29	Building Improvements		1991		8,500		10			8,500
30	Building Improvements		1991		2,322		10			2,322
31	Building Improvements		1992		371,526		10			371,526
32	Building Improvements		1993		21,620		10			21,620
33	Building Improvements		1993		9,267		10			9,267
34	Building Improvements		1993		151,464		10			151,464
35										
36										

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

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

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38	Building Improvements	1995	20,792		10			20,792	38
39	New closets in rooms 150 and 180	1995	2,600		10			2,600	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900		10			4,900	40
41	Construct office room in basement	1996	1,650		10			1,650	41
42	Roofing work	1996	95,112		10			95,112	42
43	Overbed tables	1997	3,537		10			3,537	43
44	Sprinklers	1997	8,367		10			8,367	44
45	Exiss observation system	1997	975		10			975	45
46	Fence post and rail	1997	1,885		10			1,885	46
47	Exhaust fan and stove	1997	8,143		10			8,143	47
48	Brick floor	1997	7,707		10			7,707	48
49	Wiring for telephones	1997	1,832		10			1,832	49
50	Fire alarm	1997	16,271		10			16,271	50
51	Piping	1997	821		10			821	51
52	Emergency lighting fixtures	1997	3,000		10			3,000	52
53	Wiring for exhaust fan	1997	1,610		10			1,610	53
54	Replacement door	1997	1,445		10			1,445	54
55	Therapy room	1997	6,116		10			6,116	55
56	Concrete	1997	895		10			895	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920		10			268,920	57
58	Flooring	1997	585		10			585	58
59	Handrails: corner and bumper guards	1997	11,954		10			11,954	59
60	Fire alarm system improvements	1997	3,450		10			3,450	60
61	Ceiling tile	1997	3,985		10			3,985	61
62	New walls - therapy room	1997	2,982		10			2,982	62
63	Signs	1997	1,713		10			1,713	63
64	Electric service	1997	1,700		10			1,700	64
65	Chain link fence	1997	3,100		10			3,100	65
66	Dining room ceiling	1997	2,000		10			2,000	66
67	Balance air conditioner system	1997	24,290		10			24,290	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,570,647	\$ 109,906		\$ 132,941	\$ 23,035	\$ 4,972,610	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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		\$ 5,570,647	\$ 109,906		\$ 132,941	\$ 23,035	\$ 4,972,610	1
2	Video monitoring system	1997	1,932		10			1,932	2
3	Electric service	1998	3,250		10			3,250	3
4	Fire alarm system improvements	1998	2,625		10			2,625	4
5	Floor tiles	1998	3,598		10			3,598	5
6	Electrical work: install outlets, amp feeders	1999	16,737		10			16,737	6
7	Aquarium	1999	10,500		10			10,500	7
8	Hot water tanks	1999	5,132		10			5,132	8
9	Ceiling tiles	1999	2,689		10			2,689	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532		10			2,532	10
11	Two gold chandeliers	1999	4,193		10			4,193	11
12	Fire dampers installation	1999	5,083		10			5,083	12
13	Fire dampers installation	1999	1,641		10			1,641	13
14	Install new gas valves & gaskets on boiler	1999	4,173		10			4,173	14
15	Install new motor in water heater	1999	2,397		10			2,397	15
16	Install security cameras	1999	3,109		10			3,109	16
17	Furnish, wire & install lights in the main dining room	2000	2,640		10			2,640	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300		10			4,300	18
19	Install new chiller	2000	1,925		10			1,925	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570		10			14,570	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904		10			5,904	21
22	Install corner guards	2000	1,616		10			1,616	22
23	Vinyl tiles & rubber cove base	2000	1,875		10			1,875	23
24	Electrical work	2000	30,000		10			30,000	24
25	Install metal partition walls with drywall	2000	3,280		10			3,280	25
26	Generator installation	2000	3,610		10			3,610	26
27	Relaminate bedside units and closet doors	2000	3,200		10			3,200	27
28	Install 6 circuits for new dialysis room	2000	3,485		10			3,485	28
29	Electrical project	2001	32,903		10			32,903	29
30	2 dura glide 3000 single door packages	2001	11,408		10			11,408	30
31	Nurses station with solid surface counter tops	2001	9,180		10			9,180	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650		10			13,650	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,783,784	\$ 109,906		\$ 132,941	\$ 23,035	\$ 5,185,747	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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		\$ 5,783,784	\$ 109,906		\$ 132,941	\$ 23,035	\$ 5,185,747	1
2	Elevator shaft exterior brick	2001	11,980		10			11,980	2
3	Remove lobby wall and install ceiling	2001	12,508		10			12,508	3
4	New ceiling and lighting project	2001	14,758		10			14,758	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749		10			18,749	5
6	Carpeting	2001	3,589		10			3,589	6
7	Wallcovering installation and painting project	2001	5,181		10			5,181	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600		10			3,600	8
9	Tuckpointing	2001	2,500		10			2,500	9
10	Paneling	2001	5,756		10			5,756	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695		10			10,695	11
12	Installation of wallcovering	2002	2,380	119	10	119		2,380	12
13	Cooling tower	2002	6,950	347	10	347		6,950	13
14	Wallcovering border	2002	4,034	205	10	205		4,034	14
15	Installation of cooling tower	2002	46,000	2,300	10	2,300		46,000	15
16	Installation of hydraulic pump unit	2002	6,200	310	10	310		6,200	16
17	Econocare project	2002	14,000	700	10	700		14,000	17
18	Insurance claim refund	2002	(7,118)	(354)	10	(354)		(7,118)	18
19	Painting project	2002	4,750	237	10	237		4,750	19
20	Installation of wood blinds	2003	2,140	214	10	214		2,033	20
21	Air conditioning compressor	2003	7,617	762	10	762		7,239	21
22	Insurance claim refund - compressor	2003	(6,367)	(637)	10	(637)		(6,051)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400	840	10	840		7,980	23
24	Parking lot paving project	2003	76,765	7,677	10	7,677		72,931	24
25	Center roof section reroofing project	2003	4,200	420	10	420		3,990	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559	1,656	10	1,656		15,732	26
27	Center roof section reroofing project	2002	2,100	210	10	210		2,205	27
28	Installation of custom built wardrobes	2003	25,830	2,583	10	2,583		24,538	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098	1,753	10	1,753		35,098	29
30	Relocate water meter and install RPZ for plumbing project	2004	16,066	1,607	10	1,607		13,659	30
31	Furnish and install smoke detectors by doors	2004	8,490	849	10	849		7,217	31
32	Furnish and install glass for windows	2004	1,980	198	10	198		1,683	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,149,174	\$ 131,902		\$ 154,937	\$ 23,035	\$ 5,540,513	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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 12C, Carried Forward		\$ 6,149,174	\$ 131,902		\$ 154,937	\$ 23,035	\$ 5,540,513	1
2	Provide and install delay lock & keypads, relocate kill switch	2004	1,762	176	10	176		1,496	2
3	Furnish and install new door detector on elevator door	2004	2,115	212	10	212		1,802	3
4	Wiring for cameras and quad installation	2004	1,574	157	10	157		1,335	4
5	Heat exchanger	2004	1,598	160	10	160		1,360	5
6	Landscaping project: tree planting	2004	4,650	465	10	465		3,953	6
7	Installed new parts and replace discharge gauge on chillers	2005	2,123	212	10	212		1,590	7
8	Installation of new compressor	2005	11,900	1,190	10	1,190		8,925	8
9	Furnish and install iron fencing	2005	5,400	540	10	540		4,050	9
10	Fireproofing project	2005	6,220	622	10	622		4,665	10
11	Replace car sills in elevators	2005	8,130	813	10	813		6,098	11
12	Furnish and install new controller and selector on elevator	2005	18,500	1,850	10	1,850		13,875	12
13	Remove and replace smoke detector	2005	1,679	168	10	168		1,260	13
14	Build and install custom built-in wardrobes and cabinets	2005	55,002	5,500	10	5,500		41,250	14
15	Insurance reimbursement of compressor loss	2005	(11,144)	(1,114)	10	(1,114)		(8,355)	15
16									16
17									17
18	Install new window frame at receptionist counter	2005	1,450	145	10	145		1,088	18
19	Install new ceramic wall tile, toilets, sinks, plumbing	2006	82,802	8,780	10	8,280	(500)	55,070	19
20	Carrier chiller compressor	2006	14,850	1,485	10	1,485		9,653	20
21	Insurance claim refund for damaged compressor	2006	(11,900)	(1,190)	10	(1,190)		(7,735)	21
22	Furnish and install elevator car, station	2006	13,711	1,371	10	1,371		8,912	22
23	Remove plumbing, drywall and shower stalls	2006	3,833	383	10	383		2,490	23
24	New elevator lobby car, controller, selector and fixtures	2006	42,711	4,271	10	4,271		27,762	24
25	Metal doors with framing	2006	7,289	729	10	729		4,738	25
26	Furnish and install 8 vertical rod devices on doors	2006	6,020	602	10	602		3,913	26
27	Furnish and install new elevator pump unit and valve assembly	2006	8,000	800	10	800		5,200	27
28	Sidewalk concrete project	2006	3,230	323	10	323		2,100	28
29	Remove and install elevator flooring, ceiling and lighting	2006	5,369	537	10	537		3,490	29
30	Furnish and install new elevator door opener and locks	2006	6,750	675	10	675		4,388	30
31	Telephone system	2006	17,040	4,004	10	1,704	(2,300)	16,826	31
32	Install drain tile system in rehab room	2007	5,300	530	10	530		2,915	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,465,138	\$ 166,298		\$ 186,533	\$ 20,235	\$ 5,764,627	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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 12D, Carried Forward		\$ 6,465,138	\$ 166,298		\$ 186,533	\$ 20,235	\$ 5,764,627	1
2	Power rodding project	2007	5,800	580	10	580		3,190	2
3	Delime heater system	2007	2,861	286	10	286		1,573	3
4	Carrier chiller leak	2007	4,238	424	10	424		2,332	4
5	Installation of water heater	2007	6,180	618	10	618		3,399	5
6	Rewire smoke detector system	2007	2,570	257	10	257		1,414	6
7	Installation of chemical feed system	2007	2,897	290	10	290		1,595	7
8	Boiler refractory project	2007	3,930	393	10	393		2,162	8
9	Roofing project	2008	8,000	800	10	800		3,600	9
10	Roofing project	2008	7,650	765	10	765		3,443	10
11	Furnish and install smoke detectors in dining area	2008	6,515	652	10	652		2,934	11
12	Installation of split air cooling system for elevator mechanical room	2008	4,700	470	10	470		2,115	12
13	Satellite cable headend installation	2008	9,500	2,200	10	950	(1,250)	4,900	13
14									14
15	Furnish and install new panic bars, remove hardware on doors	2008	4,575	458	10	458		2,061	15
16	Install electrical receptacles for new televisions	2008	11,500	1,150	10	1,150		5,175	16
17	Add smoke detectors in dining area for first and second floors	2008	2,649	265	10	265		1,192	17
18	Wallcovering	2009	13,113	1,311	10	1,311		4,589	18
19	Lever Handle Passage locks brushed chrome	2009	3,997	400	10	400		1,400	19
20	Install entire condensing unit	2009	4,966	497	10	497		1,739	20
21	Resurface roof	2009	49,850	4,985	10	4,985		17,448	21
22	Remodel-Sign installation, remove existing border, wallcovering	2009	326,303	32,630	10	32,630		114,205	22
23	New drywall, painting doorframes, install handrails,								23
24	bumper guards,custom nurses stations, floor tile, co-base								24
25	& new doors								25
26	Furnish & install new domestic hot water heaters	2009	21,200	2,120	10	2,120		7,420	26
27	Furnish and install new toilets	2009	12,316	1,232	10	1,232		4,312	27
28	Furnish and install new toilets	2009	(1,108)	(111)	10	(111)		(388)	28
29	Install drywall on ceilings in closets	2009	6,800	680	10	680		2,380	29
30	Install fire sprinklers in closets	2009	3,900	390	10	390		1,365	30
31	Replace copper lines and relief valve on storage tank	2009	5,000	500	10	500		1,750	31
32	Power supply installation for telephone system	2009	2,581	258	10	258		903	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,997,621	\$ 220,798		\$ 239,783	\$ 18,985	\$ 5,962,835	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

0022111

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 12E, Carried Forward		\$ 6,997,621	\$ 220,798		\$ 239,783	\$ 18,985	\$ 5,962,835	1
2	New fire alarm system	2010	75,855	7,586	10	7,586		18,965	2
3	Category 6 cable (550mhz)	2010	4,301	430	10	430		1,075	3
4	Remove and install new soffit, install lights, repairs walls	2009	21,697	2,170	10	2,170		7,595	4
5	New gas-fired commercial copper boiler	2010	5,391	539	10	539		1,348	5
6	Concrete project: sidewalk, steps and ramps	2011	18,400	1,840	10	1,840		2,760	6
7	Installation of new window screens	2011	2,675	268	10	268		402	7
8	Exterior wall tuckpointing, mortar grinding and brick replacemen	2011	13,900	1,390	10	1,390		2,085	8
9	Exterior fireproofing project	2011	22,985	2,299	10	2,299		3,448	9
10	Remove wallpaper, replace drywall and wallpaper in the	2011	9,000	900	10	900		1,350	10
11	cafeteria, lobby and elevator area								11
12	Installation of carpet tile, bumper/corner guards, wallpaper	2011	14,220	1,422	10	1,422		2,133	12
13	in the lobby and corridor								13
14	Purchase and install compressor for walk-in cooler	2011	2,676	268	10	268		402	14
15	Installation of fire dampers in ducting	2011	69,000	6,900	10	6,900		10,350	15
16	Furnish and install handrails, bumper and corner guards in	2012	8,869	443	10	443		443	16
17	the basement corridor								17
18	Furnish new venture & stack section, blower motor	2012	9,024	451	10	451		451	18
19	Installation of fire sprinkler heads in elevator shafts	2012	9,825	491	10	491		491	19
20	Furnish and install power supply boards on the fire alarm panel	2012	2,517	126	10	126		126	20
21	Credit on Benny's Decorator's invoice #2450	2011	(3,000)	(450)	10	(450)		(450)	21
22	Installation of water valves on new circulation pump	2012	3,878	194	10	194		194	22
23	Furnish and install new bell & gosset circulation pump and valves	2012	7,060	353	10	353		353	23
24	Upgrade the existing kitchen water heater and tanks	2012	22,442	1,122	10	1,122		1,122	24
25	Backflow preventer replacement project	2012	6,400	320	10	320		320	25
26									26
27									27
28	See Attached Schedule L:								28
29	Leasehold Improvements Allocated from Management Co:	1998	19,557						29
30	Leasehold Improvements Allocated from Management Co:	1999	8,168						30
31	Leasehold Improvements Allocated from Management Co:	2000	978						31
32	Leasehold Improvements Allocated from Management Co:	2008	2,942			335	335	28,785	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,356,381	\$ 249,860		\$ 269,180	\$ 19,320	\$ 6,046,583	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	\$ 454,233	\$ 30,848	\$ 30,848	\$	5,10 years	\$ 275,309	71
72	Current Year Purchases	3,995	200	200		5,10 years	200	72
73	Fully Depreciated Assets	668,985	2,460	2,460		5,7,10,11yrs	668,985	73
74	Allocated from Therapy Masters, Mgt Co:	160,706		1,712	1,712		153,941	74
75	TOTALS	\$ 1,287,919	\$ 33,508	\$ 35,220	\$ 1,712		\$ 1,098,435	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773	77
78	Patient Care	2003 Buick Rendezvous	2004	15,800				5 years	15,800	78
79	Allocated from Management Company:			33,006		4,503	4,503		21,515	79
80	TOTALS			\$ 94,910	\$	\$ 4,503	\$ 4,503		\$ 83,419	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,099,908 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 283,368 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 308,903 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 25,535 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,228,437 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: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☒ YES
- ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A
- N/A
9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: N/A
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ 24,451
- Description: Ice-maker \$1,860, Copy Machine \$17,490, Postage meter \$896, Allocated from Mgt Company: \$4,205
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2011 Acura MDX	\$ 795.00	\$ 9,540	17
18	Patient Care	2012 Ininiti	598.80	7,211	18
19					19
20	Allocated from Management Company:			6,084	20
21	TOTAL		\$ #####	\$ 22,835	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

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$	1,991	\$ 122,199	\$ 63	1,991	\$ 122,262	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3	hrs		421	29,525		421	29,525	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		1,958	141,860	74	1,958	141,934	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				180,972		180,972	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Respiratory Therapy Other (specify): Radiology,Dialysis,Lab	Ln10a, Col 1 Ln39, Col 3	4,342 hours	112,461		12,250		4,342	112,461 12,250	13
14	TOTAL			\$ 112,461	4,370	\$ 305,834	\$ 181,109	8,712	\$ 599,404	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.				
		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 2,383,544	\$ 2,641,734	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,085,512	3,085,512	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	189,994	237,978	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(2,814,395)		8
9	Other(specify): <u>Other Receivables</u>	90,751	90,751	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,935,406	\$ 6,055,975	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		360,698	13
14	Buildings, at Historical Cost		3,942,500	14
15	Leasehold Improvements, at Historical Cost	2,929,924	3,413,881	15
16	Equipment, at Historical Cost	1,223,381	1,382,829	16
17	Accumulated Depreciation (book methods)	(3,301,762)	(7,228,437)	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 (specify: <u>Deposits, Escrows</u>)		662,784	22
23	Other(specify): <u>Mortgage Costs (Net);</u>		158,872	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 851,543	\$ 2,693,127	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,786,949	\$ 8,749,102	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 382,906	\$ 382,906	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	232,552	232,552	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	294,465	294,465	30
31	Accrued Taxes Payable (excluding real estate taxes)	(25,885)	(25,885)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		550,000	32
33	Accrued Interest Payable		159,509	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule E:</u>	1,785,802	1,785,802	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,669,840	\$ 3,379,349	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		38,282,081	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 38,282,081	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,669,840	\$ 41,661,430	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,117,109	\$ (32,912,328)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,786,949	\$ 8,749,102	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,136,156	1
2	Restatements (describe):		2
3	Adjust Beginning Balance of Retained Earnings @ 1/01/12	(124,796)	3
4	For Provider Participation Fee Tax J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,011,360	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(197,418)	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	(1,696,833)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,894,251)	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)	\$ 1,117,109	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr# 0022111Report 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	\$ 14,933,893	1
2	Discounts and Allowances for all Levels	(1,411,510)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,522,383	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	624,662	6
7	Oxygen	220,259	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 844,921	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	206,446	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	26,360	19
20	Radiology and X-Ray	3,390	20
21	Other Medical Services	484,454	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 720,650	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	13,740	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,740	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Public Aid Bedhold	31,609	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 31,609	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,133,303	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,313,526	31
32	Health Care	5,168,966	32
33	General Administration	3,332,366	33
	B. Capital Expense		
34	Ownership	3,443,074	34
	C. Ancillary Expense		
35	Special Cost Centers	282,125	35
36	Provider Participation Fee	790,664	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,330,721	40
41	Income before Income Taxes (line 30 minus line 40)**	(197,418)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (197,418)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 11,954,691	44
45	Private Pay - Net Inpatient Revenue	367,499	45
46	Medicare - Net Inpatient Revenue	732,542	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	139,771	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	327,880	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,522,383	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	4,118	4,344	\$ 148,261	\$ 34.13	1
2	Assistant Director of Nursing	2,025	2,311	103,725	44.88	2
3	Registered Nurses	48,390	52,748	1,472,329	27.91	3
4	Licensed Practical Nurses	3,172	3,307	72,766	22.00	4
5	CNAs & Orderlies	128,679	144,255	1,763,067	12.22	5
6	CNA Trainees					6
7	Licensed Therapist	4,031	4,342	112,461	25.90	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,575	1,909	28,762	15.07	9
10	Activity Assistants	6,910	7,514	74,225	9.88	10
11	Social Service Workers	13,115	14,473	230,438	15.92	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	7,821	8,781	140,378	15.99	14
15	Cook Helpers/Assistants	30,785	33,675	375,833	11.16	15
16	Dishwashers					16
17	Maintenance Workers	7,654	8,143	125,103	15.36	17
18	Housekeepers	30,628	34,018	361,853	10.64	18
19	Laundry	12,318	13,547	134,531	9.93	19
20	Administrator	2,041	2,251	139,881	62.14	20
21	Assistant Administrator	1,941	2,303	70,424	30.58	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,496	15,639	334,524	21.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	14,720	16,273	243,528	14.97	33
34	TOTAL (lines 1 - 33)	334,419	369,833	\$ 5,932,089 *	\$ 16.04	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	\$ 6,514	Ln 1, Col 3	35
36	Medical Director	Monthly	25,900	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	19,342	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	44	2,200	Ln11, Col 3	44
45	Social Service Consultant	2	94	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	46	\$ 54,050		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	3,330	\$ 89,920	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	3,330	\$ 89,920		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

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		
Simcha Dachs	Administrator	0.00 %	\$ 139,881	Workers' Compensation Insurance		\$ 121,416	IDPH License Fee	\$		
John Corso	Asst Administrator	0.00 %	70,424	Unemployment Compensation Insurance		22,302	Advertising: Employee Recruitment	49		
				FICA Taxes		438,774	Health Care Worker Background Check			
				Employee Health Insurance		183,223	(Indicate # of checks performed 33)	330		
				Employee Meals		23,686	Patient Background Checks	157 1,570		
				Illinois Municipal Retirement Fund (IMRF)*						
				Other Employee Benefits		12,274	See Attached Schedule K:	48,195		
				Union Health and Welfare		163,440				
				Union Pension		51,024	Allocated from Therapy Masters, Inc.:	4,978		
				401K Match		16,551	Allocated from Management Company:	7,331		
							Less: Public Relations Expense	()		
				See Attached Schedule D:		0	Non-allowable advertising	()		
							Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						\$ 210,305	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 62,453	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description		Amount	
Management Fees (eliminated in Column 7)			\$ 1,253,293				Out-of-State Travel	\$		
							In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)										
C. Professional Services										
Vendor/Payee	Type		Amount							
			\$							
See Attached Schedule C:			110,830							
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	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 \$13,613

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

Yes

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

Yes

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

No

If YES, what is the capacity?

N/A

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

Yes

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

10 years

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

\$ 37,446

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.

\$ 790,664

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.

\$ 23,686

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

HFS 3745 (N-4-99)

IL478-2471

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
12/31/2012
Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

See Accountants' Compilation Report

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Brentwood North Healthcare & Rehabilitation	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	22,100	36,240	36,471	14,568	31,682	30,579	171,640
Jonathan Glenner	4,631	7,595	7,643	3,053	6,640	6,408	35,970
Daniel Glenner	3,165	5,190	5,223	2,086	4,537	4,379	24,580
Elliot Glenner	3,052	5,005	5,037	2,012	4,375	4,223	23,704
David Weinschneider	5,657	9,277	9,336	3,729	8,110	7,828	43,937
Joshua Ray	22,100	36,240	36,471	14,568	31,682	30,579	171,640
Total compensation received from other Nursing Homes	60,705	99,547	100,181	40,016	87,026	83,996	471,471

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

Vendor/Payee	Type	Amount
Health Data Systems, Inc.	Computers	4,338
Point ClickCare	Computers	36,156
EHealth Data Solutions	Computer Services	5,160
McGladrey LLP	Accounting	46,771
Frost, Ruttenberg & Rothblatt	Accounting	375
Ashman & Stein	Legal	5,458
Much Shelist	Legal	3,256
Reda, Ciprian, Magnone LLC	Legal	1,193
Polsinelli Shughart	Legal	645
Prospect Resources, Inc.	Maintenance Consulting	2,250
Personnel Planners, Inc.	Unemployment Consulting	1,404
Commitment Consulting	A/R Collections	407
		<u>107,413</u>
Allocated from Glen Oaks Real Estate & Development, LLC.:		
Skidelsky & Associates - Real Estate Tax Reduction		24,050
Skidelsky & Associates - Real Estate Tax Reduction		<u>185</u>
Total allocated from Glen Oaks Real Estate & Development, LLC.:		<u>24,235</u>
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-24,050
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33		-185

Allocated from Management Co:	
Point ClickCare - Computer Services	222
Lexis Nexis - Computer Services	144
Health Data Systems, Inc. - Computer Services	179
Ashman & Stein - Legal	264
McGladrey LLP - Accounting Services	28,232
Harold Geiser - Accounting	15,089
Frost, Ruttenberg & Rothblatt - Accounting	1,065
Marilyn P. Dunn - Legal	282
Much Shelist - Legal	172
Total allocated from Management Co.	<u>45,649</u>
Total allocated from Therapy Masters, Inc.	1,893
Non-allowable Professional Fees:	
McGladrey LLP - Accounting Fees	-41,769
Commitment Consulting - A/R Collections	-407
Polsinelli Shughart - Legal - A/R Collections	-645
Much Shelist - Legal - change of ownership	-111
Reda, Ciprian, Magnone LLC - Legal - out of period	<u>-1,193</u>
Total Non-allowable Professional Fees	<u>-44,125</u>
Total adjustments page 21, Sch C.	<u><u>3,417</u></u>
Total Schedule V, line 19, column 8	<u><u>110,830</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	43,886
FUTA	382
SUTA	1,901
401K Match	3,563
Insurance - Hospital	53,754
Employee Benefits	5,671
Other Employee Benefits	249
Workers Compensation Insurance	1,598
Total allocated from Management Co.	<u>111,004</u>
Allocate Employee Benefits to Line #'s 7, 27	-111,004
Allocated from Therapy Masters, Inc.	
FICA taxes	15,082
FUTA	170
SUTA	280
401K Match	1,429
Insurance - Hospital	5,593
Other Employee Benefits	395
Workers Compensation Insurance	714
Uniform Allowance	99
Total allocated from Therapy Masters, Inc.	<u>23,762</u>
Allocate Employee Benefits to Line #'s 15, 27	-23,762
Total	<u>0</u>

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Management Fee	902,291
Due to Third Party	394,154
Estimated Medicare Settlement	51,236
Credit Union	100
BlueCross BlueShield Advance	16,614
Accrued Union Dues	5,090
Accrued 401K	(2,764)
Accrued 401K Loan	5,089
Accrued Profit Sharing	(2,404)
Accrued Provider Participation Fee - Tax	416,396
Total, Page 17, Line36, Column 1	1,785,802

See Accountants' Compilation Report

SCHEDULE F

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

Description	Amount	Reference
Patient Clothing	-593	43
Non-allowable auto expense - marketing	-421	25
Non-allowable office expense	-277	43
Non-allowable miscellaneous expense	55	21
Non-allowable professional fees	-44,125	19
Non-allowable Illinois Council on Long Term Care PAC Fees	-14,995	20
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-25,502	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-99,280	10
Adjust Mgt. Co. Food purchases to cost	-20,301	2
Total	-205,439	

See Accountants' Compilation Report

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

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/2012:	-531,000.00		-531,000.00	
2011 real estate taxes paid		528,287.89	528,287.89	
Cash received 12/21/12 for the reduction of 2009 real estate taxes		-72,151.36	-72,151.36	
Estimated 2012 real estate taxes:				
2011 taxes	528,287.89			
Estimated increase	4.00%			
Estimated 2012 taxes	<u>549,419.41</u>			
USE	<u>550,000.00</u>		550,000.00	-550,000.00
Totals	<u>-531,000.00</u>	<u>456,136.53</u>	<u>475,136.53</u>	<u>-550,000.00</u>

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	-9,643.80	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	-11,448.27	-3.51%
2003	322,112.64	7,419.39	2.36%
2004	320,753.21	-1,359.43	-0.42%
2005	327,659.74	6,906.53	2.15%
2006	337,697.40	10,037.66	3.06%
2007	379,623.78	41,926.38	12.42%
2008	383,926.13	4,302.35	1.13%
2009	445,204.37	61,278.24	15.96%
2010	510,062.80	64,858.43	14.57%
2011	528,287.89	18,225.09	3.57%

See Accountants' Compilation Report

Provider Name: Glen Oaks Nursing & Rehabilitation Ctr
 Provider I.D. #: 0022111
 Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Simcha Dachs, John Corso	1/18/2012	Skokie, Il	Illinois Council on Long Term Care No Contact, No Drug Behavior De-escalation	210
Simcha Dachs, Dennis Ong	3/21/2012	Skokie, Il	Illinois Council on Long Term Care Reducing Hospital Readmissions	330
Simcha Dachs, Dennis Ong	5/1/2012	Skokie, Il	Illinois Council on Long Term Care Ready or Not: Electronic Health Records Are Coming	210
Simcha Dachs	6/6/2012	Skokie, Il	Illinois Council on Long Term Care Behavior De-escalation Part II - Advanced Course	105
Simcha Dachs, Dennis Ong	8/27/2012	Skokie, Il	Illinois Council on Long Term Care Antipsychotic Drug Quality Management	210
Theresa Chen	10/18/2012	Skokie, Il	Cynthia Chow & Associates, LLC What's Your Dining Pleasure! The Deep Seated Issue of Choice	110
Simcha Dachs, Joben Arceno	11/15/2012	Skokie, Il	Illinois Council on Long Term Care New OBRA Standards for F-322 on Tube Feeding	210
			Allocated From Management Company	896
			Allocated From Therapy Masters	575
			Total	2,856
SEE ACCOUNTANTS' COMPILATION REPORT				

SCHEDULE I

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

	Gasoline	Registration/ Stickers	Repairs	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	4,829	496	1,016	3,814	10,155
Non-allowable - Marketing					-421
Allocated from Therapy Masters, Inc.					338
Allocated from Management Company					3,476
TOTAL	<u>4,829</u>	<u>496</u>	<u>1,016</u>	<u>3,814</u>	<u>13,548</u>

See Accountants' Compilation Report

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348
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 GLENBRIDGE 93767 0.192053401	GLENCREST 95,262 0.195115457		GLEN OAKS 106,511 0.218155638	
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>		<u>395,682</u>	
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 93929 18.66%	GLENCREST 92,291 18.34%		GLEN OAKS 105,965 21.05%	
2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>		<u>381,842</u>	
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	
2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

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
---------	---------

162,211	404,358
---------	---------

162,425	404,893
---------	---------

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%	1
<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>

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

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

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

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	28,608
Employment Fees	32,500
Village of Northbrook Elevator Inspections, Fees	1,150
Cook County Department of Environmental Control Equipment Inspection	532
Secretary of State Annual Report	250
CLIA Laboratory Program Certificate of Waiver User Fee	150
Non-Allowable Illinois Council on Long Term Care Dues	-14,995
Total	48,195

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS					SCHEDULE L				
ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382
		6,647	6,647	6,647					
1998 PARKING LOT REPAVING	5,900		5,900	5,900					
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339					
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298
FARGO BUILDING									
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710					
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING									
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000					
				146,596	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					93,767	95,262	106,511	40,267	78,093
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					93,929	92,291	105,965	37,609	81,480
					18.66%	18.34%	21.05%	7.47%	16.19%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036					
				161,632	30,163	29,637	34,028	12,077	26,165
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					92,668	90,627	105,904	37,909	82,060
					17.13%	16.75%	19.58%	7.01%	15.17%
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520

2010 NO ADDITIONS

		RECALCULATION BASED ON 2009 CENSUS					
		GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
		161,632	27,690	31,645	11,328	24,520	24,653
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 %)							

2011 NO ADDITIONS

		RECALCULATION BASED ON 2009 CENSUS					
		GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
		161,632	27,690	31,645	11,328	24,520	24,653

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