

		FOR BHF USE					

LL1

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

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0028753

Facility Name: Glencrest Healthcare & Rehabilitation Centre

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

County: Cook

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

HFS ID Number:

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

Type of Ownership:

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

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

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2012 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 Glencrest Healthcare & Rehabilitation Centre# 0028753 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>312</u>	Skilled (SNF)	<u>312</u>	<u>114,192</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	114,192	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>33,798</u>	<u>825</u>	<u>10,688</u>	<u>45,311</u>	8
9	SNF/PED					9
10	ICF	<u>50,696</u>	<u>1,238</u>	<u>1,065</u>	<u>52,999</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	84,494	2,063	11,753	98,310	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 86.09%

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

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 6/01/84

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

YES ☒ Date 2/14/94 NO ☐

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

YES ☒ NO ☐ If YES, enter number
of beds certified 312 and days of care provided 9,978Medicare 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: 12/31/12 Fiscal 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						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	498,121	105,766	52,866	656,753		656,753		656,753		1
2	Food Purchase		874,051		874,051	(38,216)	835,835	(49,532)	786,303		2
3	Housekeeping	312,692	74,495		387,187		387,187		387,187		3
4	Laundry	159,430	37,091		196,521		196,521		196,521		4
5	Heat and Other Utilities			263,750	263,750		263,750	5,768	269,518		5
6	Maintenance	85,874	44,855	104,108	234,837		234,837	10,580	245,417		6
7	Other (specify):* Allocated Employee Benefits							621	621		7
8	TOTAL General Services	1,056,117	1,136,258	420,724	2,613,099	(38,216)	2,574,883	(32,563)	2,542,320		8
	B. Health Care and Programs										
9	Medical Director			167,100	167,100		167,100		167,100		9
10	Nursing and Medical Records	4,069,561	1,462,433	429,972	5,961,966		5,961,966	(563,530)	5,398,436		10
10a	Therapy	494,297	4,203	1,250,805	1,749,305		1,749,305	(219,640)	1,529,665		10a
11	Activities	92,178	5,280	2,400	99,858		99,858		99,858		11
12	Social Services	176,662		3,895	180,557		180,557		180,557		12
13	CNA Training										13
14	Program Transportation			5,786	5,786		5,786		5,786		14
15	Other (specify):* Allocated Employee Benefits							101,890	101,890		15
16	TOTAL Health Care and Programs	4,832,698	1,471,916	1,859,958	8,164,572		8,164,572	(681,280)	7,483,292		16
	C. General Administration										
17	Administrative	143,616		1,390,171	1,533,787		1,533,787	(1,353,931)	179,856		17
18	Directors Fees										18
19	Professional Services			135,905	135,905	(42,997)	92,908	26,566	119,474		19
20	Dues, Fees, Subscriptions & Promotions			134,473	134,473	5,040	139,513	12,029	151,542		20
21	Clerical & General Office Expenses	344,911	81,605	51,190	477,706	(5,040)	472,666	590,380	1,063,046		21
22	Employee Benefits & Payroll Taxes			1,128,863	1,128,863	38,216	1,167,079		1,167,079		22
23	Inservice Training & Education			1,840	1,840		1,840	3,248	5,088		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			54,967	54,967		54,967	(7,670)	47,297		25
26	Insurance-Prop.Liab.Malpractice			523,859	523,859		523,859	3,934	527,793		26
27	Other (specify):* Allocated Employee Benefits							103,468	103,468		27
28	TOTAL General Administration	488,527	81,605	3,421,268	3,991,400	(4,781)	3,986,619	(621,976)	3,364,643		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,377,342	2,689,779	5,701,950	14,769,071	(42,997)	14,726,074	(1,335,819)	13,390,255		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			260,998	260,998		260,998	136,217	397,215			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			12,282	12,282		12,282	914,477	926,759			32
33	Real Estate Taxes					42,997	42,997	263,380	306,377			33
34	Rent-Facility & Grounds			2,363,422	2,363,422		2,363,422	(2,360,422)	3,000			34
35	Rent-Equipment & Vehicles			273,095	273,095		273,095	9,585	282,680			35
36	Other (specify):* Mortgage Insurance							94,382	94,382			36
37	TOTAL Ownership			2,909,797	2,909,797	42,997	2,952,794	(942,381)	2,010,413			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		704,570	224,324	928,894		928,894		928,894			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			708,011	708,011		708,011		708,011			42
43	Other (specify):* Non-Allowable			420,899	420,899		420,899	(420,899)				43
44	TOTAL Special Cost Centers		704,570	1,353,234	2,057,804		2,057,804	(420,899)	1,636,905			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,377,342	3,394,349	9,964,981	19,736,672		19,736,672	(2,699,099)	17,037,573			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(11,826)	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	(7,846)	30		9
10	Interest and Other Investment Income	(18,946)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,230)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(2,995)	43		19
20	Contributions	(850)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(408,952)	43		24
25	Fund Raising, Advertising and Promotional	(3,000)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,600)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(723,989)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,186,234)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,512,865)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,512,865)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,699,099)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS
Glencrest Healthcare & Rehabilitation Centre

Page 5A

ID# 0028753
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	\$ (170,278)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(393,252)	10	2
3	Adjust Mgt Co. food to cost	(49,532)	2	3
4	Non-allowable professional fees	(68,446)	19	4
5	Patient clothing	(1,872)	43	5
6	Non-allowable auto expense - marketing	(12,327)	25	6
7	Non-allowable Illinois Council on Long Term Care Fees	(15,700)	20	7
8	Non-allowable related party interest expense	(12,282)	32	8
9	Non-allowable office expense	(300)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(723,989)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre # 0028753 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	(49,532)	0	0	0	0	0	0	0	0	0	0	(49,532)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	5,768	0	0	0	0	0	0	0	0	5,768	5
6	Maintenance	0	0	10,573	0	7	0	0	0	0	0	0	10,580	6
7	Other (specify):*	0	0	621	0	0	0	0	0	0	0	0	621	7
8	TOTAL General Services	(49,532)	0	16,962	0	7	0	0	0	0	0	0	(32,563)	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	(563,530)	0	0	0	0	0	0	0	0	0	0	(563,530)	10
10a	Therapy	0	0	0	0	(219,640)	0	0	0	0	0	0	(219,640)	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	101,890	0	0	0	0	0	0	101,890	15
16	TOTAL Health Care and Programs	(563,530)	0	0	0	(117,750)	0	0	0	0	0	0	(681,280)	16
	C. General Administration													
17	Administrative	0	0	(1,353,931)	0	0	0	0	0	0	0	0	(1,353,931)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(68,446)	0	42,527	44,540	7,945	0	0	0	0	0	0	26,566	19
20	Fees, Subscriptions & Promotions	(15,700)	0	6,830	0	20,899	0	0	0	0	0	0	12,029	20
21	Clerical & General Office Expenses	(11,826)	0	593,498	0	8,708	0	0	0	0	0	0	590,380	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	835	0	2,413	0	0	0	0	0	0	3,248	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(12,327)	0	3,238	0	1,419	0	0	0	0	0	0	(7,670)	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,934	0	0	0	0	0	0	0	0	3,934	26
27	Other (specify):*	0	0	102,791	0	677	0	0	0	0	0	0	103,468	27
28	TOTAL General Administration	(108,299)	0	(600,278)	44,540	42,061	0	0	0	0	0	0	(621,976)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(721,361)	0	(583,316)	44,540	(75,682)	0	0	0	0	0	0	(1,335,819)	29

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
(to Sch V, col.7)														
30	Depreciation	(7,846)	0	14,259	129,504	300	0	0	0	0	0	0	136,217	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(31,228)	0	0	945,705	0	0	0	0	0	0	0	914,477	32
33	Real Estate Taxes	0	0	10,158	253,222	0	0	0	0	0	0	0	263,380	33
34	Rent-Facility & Grounds	0	0	0	(2,360,422)	0	0	0	0	0	0	0	(2,360,422)	34
35	Rent-Equipment & Vehicles	0	0	9,585	0	0	0	0	0	0	0	0	9,585	35
36	Other (specify):*	0	0	0	94,382	0	0	0	0	0	0	0	94,382	36
37	TOTAL Ownership	(39,074)	0	34,002	(937,609)	300	0	0	0	0	0	0	(942,381)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(425,799)	0	0	4,900	0	0	0	0	0	0	0	(420,899)	43
44	TOTAL Special Cost Centers	(425,799)	0	0	4,900	0	0	0	0	0	0	0	(420,899)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,186,234)	0	(549,314)	(888,169)	(75,382)	0	0	0	0	0	0	(2,699,099)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$		1
2	V		Total from Page 6A	1,390,171	Glen Health and Home Management, Inc.	A	840,857	(549,314)	2
3	V								3
4	V		Total from Page 6B	2,360,422	GlenCrest Real Estate & Development, L.L.C.	B	1,472,253	(888,169)	4
5	V								5
6	V		Total from Page 6C	1,250,805	Therapy Masters, Inc.	C	1,175,423	(75,382)	6
7	V								7
8	V								8
9	V								9
10	V				A: Sidney Glenner - 100.00 % through attribution				10
11	V				B: Sidney Glenner - 100.00 % (constructively)				11
12	V				C: Sidney Glenner - 100.00 % (constructively)				12
13	V								13
14	Total			\$ 5,001,398			\$ 3,488,533	\$ * (1,512,865)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glencrest Healthcare & Rehabilitation Centre

0028753

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 %	Glen Elston Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00 %	Centre, Ltd.					15
16								16
17	Sidney Glenner	70.00 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	30.00 %	Centre, Inc.					18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 1,390,171	Glen Health and Home Management, Inc.	A	\$	(1,390,171)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,768	5,768	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	7,015	7,015	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	42,527	42,527	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	6,830	6,830	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	39,146	39,146	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	103,412	103,412	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	835	835	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	3,238	3,238	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,934	3,934	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	14,259	14,259	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,158	10,158	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,585	9,585	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,558	3,558	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	36,240	36,240	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	554,352	554,352	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(103,412)	(103,412)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	621	621	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,308	6,308	33
34	V	27	Employee Benefits - Admin.		Glen Health and Home Management, Inc.	A	96,483	96,483	34
35	V								35
36	V								36
37	V				A - OWNERSHIP:				37
38	V				Sidney Glenner - 100.00 % through attribution				38
39	Total			\$ 1,390,171			\$ 840,857	\$ * (549,314)	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	36	Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	B	\$ 94,382	\$ 94,382	15
16	V	19	Professional Fees		GlenCrest Real Estate & Development, L.L.C.	B	44,540	44,540	16
17	V	30	Depreciation		GlenCrest Real Estate & Development, L.L.C.	B	129,504	129,504	17
18	V	32	Interest Income		GlenCrest Real Estate & Development, L.L.C.	B	(1,501)	(1,501)	18
19	V	32	Interest Expense		GlenCrest Real Estate & Development, L.L.C.	B	943,900	943,900	19
20	V	33	Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	B	253,222	253,222	20
21	V	34	Rental	2,360,422	GlenCrest Real Estate & Development, L.L.C.	B		(2,360,422)	21
22	V	43	State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	B	4,600	4,600	22
23	V	43	Office Expense		GlenCrest Real Estate & Development, L.L.C.	B	300	300	23
24	V	32	Amortization of Mortgage Costs		GlenCrest Real Estate & Development, L.L.C.	B	3,306	3,306	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				B - OWNERSHIP:				33
34	V				Sidney Glenner - 100.00 % (constructively)				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,360,422			\$ 1,472,253	\$ * (888,169)	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	\$ 1,250,805	Therapy Masters, Inc.	C	\$ 1,031,165	\$ (219,640)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	7,945	7,945	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	89	89	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	41	41	18
19	V	21	Clerical		Therapy Masters, Inc.	C	1,947	1,947	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	102,567	102,567	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	2,413	2,413	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	1,419	1,419	22
23	V	20	Employment Fees		Therapy Masters, Inc.	C	20,769	20,769	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	C	6,761	6,761	24
25	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	(102,567)	(102,567)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	101,890	101,890	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	677	677	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	300	300	28
29	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	7	7	29
30	V								30
31	V								31
32	V								32
33	V				C - OWNERSHIP:				33
34	V				Sidney Glenner - 100.00 % (constructively)				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,250,805			\$ 1,175,423	\$ * (75,382)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Cent # 0028753 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

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

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	174,301	11	18.16 %	Salary	\$ 36,240	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	36,527	7	18.16 %	Salary	7,595	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,961	7	18.16 %	Salary	5,190	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	24,071	7	18.16 %	Salary	5,005	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	44,618	7	18.16 %	Salary	9,277	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	174,301	11	18.16 %	Salary	36,240	Ln 21, Col 7	6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 99,547		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 & Home Management, Inc.
Street Address 5454 West Fargo Avenue
City / State / Zip Code Skokie, IL 60077
Phone Number (847) 674-5454
Fax Number (847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	571,140	7	\$ 33,508	\$	98,310	\$ 5,768	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		98,310	7,015	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		98,310	42,527	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		98,310	6,830	4
5	21	Clerical	Resident Days	571,140	7	227,419		98,310	39,146	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		98,310	103,412	6
7	23	Training and Education	Resident Days	571,140	7	4,849		98,310	835	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		98,310	3,238	8
9	26	Insurance	Resident Days	571,140	7	22,852		98,310	3,934	9
10	30	Depreciation	Resident Days	571,140	7	82,841		98,310	14,259	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		98,310	10,158	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		98,310	9,585	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	98,310	3,558	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	98,310	36,240	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	98,310	554,352	15
16	22	Employee Benefits	Payroll						(103,412)	16
17	7	Employee Benefits - Janitorial	Payroll						621	17
18	27	Employee Benefits - Officer's	Payroll						6,308	18
19	27	Employee Benefits - Admin	Payroll						96,483	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 840,857	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	\$101,899.28	3/22/2011	\$ 19,204,900	\$ 18,749,561	2/01/2042	0.0500	\$ 943,900	1	
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							3,306	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Glenner 1995 Family Trust	X		Purchase of ventilator equipme	\$6,154.14	7/01/2010	318,326	171,048	6/01/2015	0.0600	12,282	6	
7								Non-Allowable related party interest:			(12,282)	7	
8												8	
9	TOTAL Facility Related				\$108,053.42		\$ 19,523,226	\$ 18,920,609			\$ 947,206	9	
	B. Non-Facility Related*												
10									Interest Income Offset:		(20,447)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (20,447)	14	
15	TOTALS (line 9+line14)						\$ 19,523,226	\$ 18,920,609			\$ 926,759	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 94,382 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.		\$	379,000	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.)		\$	367,241	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(11,759)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	382,000	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.)		\$	42,997	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 \$ 117,019 For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(117,019)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	296,219	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	311,510	8	
		2008	314,636	9	
		2009	348,827	10	
		2010	364,013	11	
		2011	367,241	12	
See Attached Schedule G For Calculation of 2012 Real Estate Tax Accrual.		13	FROM R. E. TAX STATEMENT FOR 2011 \$	13	
		14	PLUS APPEAL COST FROM LINE 5 \$	14	
		15	LESS REFUND FROM LINE 6 \$	15	
		16	AMOUNT TO USE FOR RATE CALCULATION \$	16	

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Glencrest Healthcare & Rehabilitation Centre

COUNTY
Cook

FACILITY IDPH LICENSE NUMBER
0028753

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.	10-36-202-030-0000	2451 West Touhy, Chicago IL	\$ 367,240.86	\$ 367,240.86
2.	Allocated from Management Company:		\$ 64,298.88	\$ 10,158.00
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 431,539.74	\$ 377,398.86

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: 50,400 B. General Construction Type: Exterior Brick Frame Multi-story steel Number of Stories Four

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

2427 Touhy Avenue L.L.C. - 6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to the public

The apartment building is operated completely independent from the nursing home

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

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

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

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	53,193	1994	\$ 524,482	1
2	Allocated from Management Company:			14,619	2
3	TOTALS	53,193		\$ 539,101	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	312		1994	1973	\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 1,979,322	4
5											5
6	Mgt Comp			1996	303,882			8,223	8,223		6
7	Allocation										7
8	Schedule J										8
	Improvement Type**										
9	Various Improvements		1984		14,558		10			14,558	9
10	Various Improvements		1985		49,988		10			49,988	10
11	Various Improvements		1986		53,010		10			53,010	11
12	Various Improvements		1987		18,999		10			18,999	12
13	Various Improvements		1988		10,172		10			10,172	13
14	Various Improvements		1989		43,502		10			43,502	14
15	Various Improvements		1990		28,496		10			28,496	15
16	Various Improvements		1991		26,763		10			26,763	16
17	Various Improvements		1992		51,415		10			51,415	17
18	Various Improvements		1993		32,359		10			32,359	18
19	Various Improvements		1994		36,809		10			36,809	19
20	Various Improvements		1995		49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring		1995		8,985		10			8,985	21
22	Call lights in dialysis room		1996		1,191		10			1,191	22
23	Second floor custom nurses station, hand rails		1996		24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room		1996		11,685		10			11,685	24
25	Hand rails and wall bumper guards		1996		19,408		10			19,408	25
26	Custom wall mounted bookcases		1996		5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit		1996		20,882		10			20,882	27
28	Install electrical lines into activity room		1996		1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets		1996		3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs		1996		1,900		10			1,900	30
31	Swag valence in dining rooms		1996		2,342		10			2,342	31
32	Door locks and fire doors		1996		5,241		10			5,241	32
33	Electrical outlets and circuits		1997		4,950		10			4,950	33
34	Elevator frames, doors & other parts		1997		10,626		10			10,626	34
35	Cabinets and sinks		1997		26,743		10			26,743	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

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	Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38	Furnace repairs	1997	2,321		10			2,321	38
39	Chain link fencing	1998	3,000		10			3,000	39
40	HVAC system modifications	1998	2,131		10			2,131	40
41	Fire alarm system improvements	1998	4,148		10			4,148	41
42	Exhaust system	1998	4,980		10			4,980	42
43	HVAC system modifications	1998	2,008		10			2,008	43
44	18 access doors	1998	2,824		10			2,824	44
45	HVAC system modifications	1998	6,866		10			6,866	45
46	Fire alarm smoke detectors	1998	12,024		10			12,024	46
47	4 smoke/fire dampers	1998	1,235		10			1,235	47
48	Roof repairs	1998	5,000		10			5,000	48
49	Wallpaper	1999	6,529		10			6,529	49
50	Install handrails and bumpers	1999	11,501		10			11,501	50
51	4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52	4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53	Carpeting	1999	45,885		10			45,885	53
54	Cove base installation	1999	15,738		10			15,738	54
55	Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56	Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58	Diesel generator	1999	54,879		10			54,879	58
59	Emergency generator	1999	111,000		10			111,000	59
60	Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61	Wallpaper	1999	5,859		10			5,859	61
62	Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63	Install handrails and bumpers	1999	4,600		10			4,600	63
64	Laundry room exhaust	1999	1,922		10			1,922	64
65	Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66	Radiator valve repairs	1999	2,359		10			2,359	66
67	Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68	Cove base/amtico installation	1999	3,146		10			3,146	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,406,001	\$		\$ 112,599	\$ 112,599	\$ 2,906,393	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

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		\$ 5,406,001	\$		\$ 112,599	\$ 112,599	\$ 2,906,393	1
2	Resident room signs & common area signs	1999	2,731		10			2,731	2
3	Install resident windows on 4th floor	1999	13,284		10			13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592		10			4,592	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731		10			5,731	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575		10			4,575	6
7	Furnish and install hand sink	2000	2,501		10			2,501	7
8	Install locks on 4th floor	2000	4,116		10			4,116	8
9	Universal shower panel - wall-mounted shower system	1999	1,963		10			1,963	9
10	Install & program 3 telephones	2000	1,537		10			1,537	10
11	Furnish 2 stainless steel sinks	2000	4,268		10			4,268	11
12	Install 2 stainless steel sinks	2000	2,550		10			2,550	12
13	Automatic door operating equipment	2000	16,743		10			16,743	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798		10			2,798	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390		10			11,390	15
16	Replace ejector pump	2001	8,144		10			8,144	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390		10			11,390	17
18	Insurance claim refund	2002	(4,800)	(240)	10	(240)		(4,800)	18
19	Insurance claim refund	2002	(7,455)	(368)	10	(368)		(7,455)	19
20	Burst free coil	2002	4,075	199	10	199		4,075	20
21	Cove base installation	2002	3,500	175	10	175		3,500	21
22	Installation of spiral duct for laundry	2002	3,600	180	10	180		3,600	22
23	Booster pump, break tank, valves	2002	4,857	240	10	240		4,857	23
24	Dialysis plumbing	2002	12,825	637	10	637		12,825	24
25	Fire alarm detectors	2002	5,754	291	10	291		5,754	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159	11,116	10	11,116		105,602	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800	280	10	280		2,660	27
28	Installation and wiring of new camera	2003	2,968	297	10	297		2,821	28
29	External door alarm setup	2002	1,400	70	10	70		1,400	29
30	Installation of door safety edge	2003	1,850	185	10	185		1,757	30
31	Maple door and brass hardware sealing and installation	2003	1,404	140	10	140		1,330	31
32	Installation of receptacles to circuit breaker panels	2003	9,863	986	10	986		9,367	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,658,114	\$ 14,188		\$ 126,787	\$ 112,599	\$ 3,151,999	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

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 12B, Carried Forward		\$ 5,658,114	\$ 14,188		\$ 126,787	\$ 112,599	\$ 3,151,999	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500	1,050	10	1,050		9,975	2
3	5 ton furnace	2004	3,600	360	10	360		3,060	3
4	Removal and installation of cove base and carpeting	2004	48,384	4,838	10	4,838		41,123	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	709	10	709		6,026	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592	459	10	459		3,902	6
7	Concrete project for rear entrance exit stairs	2004	2,740	274	10	274		2,329	7
8	Cut out and replace leaking hot water pipes	2004	2,045	205	10	205		1,742	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		213,580	11
12	Install smoke detectors and tie in to existing system	2005	3,750	375	10	375		2,813	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887	389	10	389		2,917	13
14	Chiller tower piping project	2005	2,204	220	10	220		1,650	14
15	Compressor system leak	2005	1,538	154	10	154		1,155	15
16	Furnish and install microprocessor controller on elevator	2005	21,100	2,110	10	2,110		15,825	16
17	Installation of smoke detectors on all floors	2005	2,080	208	10	208		1,560	17
18	Fire protection automatic sprinkler repairs	2005	8,833	883	10	883		6,623	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150	415	10	415		3,113	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358	936	10	936		7,020	20
21	Provided fire alarm equipment and testing	2005	6,108	611	10	611		4,582	21
22	Repair of air conditioning equipment	2005	2,590	259	10	259		1,943	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924	792	10	792		5,940	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606	161	10	161		1,207	25
26	Furnish and install wiring for elevator recall system	2005	1,405	141	10	141		1,057	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900	2,650	10	1,590	(1,060)	12,985	27
28	Installation of new electrical receptacles	2006	4,007	401	10	401		2,606	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	720	10	720		4,680	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	351	10	351		2,281	30
31	Furnish and install seventy sash screens	2006	5,372	537	10	537		3,491	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	451	10	451		2,932	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,607,914	\$ 59,974		\$ 171,513	\$ 111,539	\$ 3,520,116	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,607,914	\$ 59,974		\$ 171,513	\$ 111,539	\$ 3,520,116	1
2	Transfer of cable system	2006	6,350	635	10	635		4,128	2
3	Sprinkler system valve replacement	2006	2,558	256	10	256		1,664	3
4	Installation of electrical receptacles for new televisions	2006	12,225	1,223	10	1,223		7,949	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	650	10	650		4,225	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	467	10	467		3,036	6
7	New telephone system	2006	29,750	6,475	10	2,975	(3,500)	28,088	7
8	Installation of air-conditioner unit	2006	2,860	286	10	286		1,859	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		4,692	9
10	Power rod project	2007	5,800	580	10	580		3,190	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		3,872	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		1,430	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		2,118	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		7,369	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		2,624	15
16	Install new circulating pump	2008	3,205	320	10	320		1,440	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		1,530	17
18	Cultured marble shower base	2008	3,347	335	10	335		1,507	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		8,905	19
20	Wallcovering	2008	8,377	838	10	838		3,771	20
21	Lever handle passage door locks	2009	4,316	432	10	432		1,512	21
22	Furnish stainless steel grab bars	2009	5,539	554	10	554		1,939	22
23	Landscaping	2009	5,750	575	10	575		2,013	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	29,878	10	26,592	(3,286)	93,072	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	2,737	10	2,737		9,579	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	1,560	10	1,560		5,460	28
29	Branch lines for HVAC ventilation system	2009	3,200	320	10	320		1,120	29
30	Branch lines for HVAC ventilation system	2009	(200)	(20)	10	(20)		(70)	30
31	Remove and replace concrete patio	2009	14,750	1,475	10	1,475		5,163	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	411	10	411		1,438	32
33	Remove external pipe and reroute electrical wires	2009	7,792	779	10	779		2,727	33
34	TOTAL (lines 1 thru 33)		\$ 7,112,122	\$ 117,184		\$ 221,937	\$ 104,753	\$ 3,737,466	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753

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 12D, Carried Forward		\$ 7,112,122	\$ 117,184		\$ 221,937	\$ 104,753	\$ 3,737,466	1
2	Roofing project	2009	2,850	285	10	285		998	2
3	Furnish and install wiring for elevator	2009	3,800	380	10	380		1,330	3
4	Hardware on doors, drywall, wallcovering, cove base, ceiling, tile	2009	139,783	13,978	10	13,978		48,923	4
5	Wallcovering credit	2009	(10,200)	(1,020)	10	(1,020)		(3,570)	5
6	Installation of replacement motor on boiler burner	2010	2,957	296	10	296		740	6
7	Credit for Econocare invoice # 37059	2010	(14,000)	(1,400)	10	(1,400)		(3,500)	7
8	Furnish and install new hydraulic cylinder and elevator casing	2010	35,711	3,571	10	3,571		8,928	8
9	Installation of new chemical automatic fire suppression system	2010	3,120	312	10	312		780	9
10	Redrill hydraulic cylinder hole for elevator project	2010	16,000	1,600	10	1,600		4,000	10
11	Furnish category 6 cable (550mhz)	2010	4,564	456	10	456		1,140	11
12	Furnish and install new shaft and bearings in air-conditioning unit	2010	4,140	414	10	414		1,035	12
13	Remove and install cove base, vinyl tile and ceramic floor tile	2010	271,697	27,170	10	27,170		67,925	13
14	Remove and install cove base, vinyl tile and ceramic floor tile	2010	50,221	5,022	10	5,022		12,555	14
15	Replace two firing burner programmers on boiler	2011	6,154	615	10	615		923	15
16	Replace bronzed pump for water heaters	2011	4,364	436	10	436		654	16
17	Furnish and install new motor for tower pump	2011	4,424	442	10	442		663	17
18	Furnish and install new Mitsubishi air-conditioner	2011	4,000	400	10	400		600	18
19	Replace telephone wire, install new relay and switch, power supply	2011	2,902	290	10	290		435	19
20	Install new boiler bottom	2011	17,027	1,703	10	1,703		2,554	20
21	Replace tower fan motor and v-belts	2011	3,290	329	10	329		494	21
22	Furnish new Hatco booster heater	2011	3,442	344	10	344		516	22
23	Replace fire control panel and installation of fire alarm devices	2012	16,753	838	10	838		838	23
24	Remodel four shower rooms: walls, floors, showers, paint	2012	133,730	6,687	10	6,687		6,687	24
25	Replacement motor and starter on cooling tower	2012	5,014	251	10	251		251	25
26	Fourth floor corridor and dining room flooring	2012	49,706	2,485	10	2,485		2,485	26
27	Installation of fire alarm devices	2012	17,517	876	10	876		876	27
28	Install metal ballasts and reinstall letter	2012	3,159	158	10	158		158	28
29	Remodel 1 shower room: demo walls, plumbing, tile, paint	2012	17,540	877	10	877		877	29
30	Elevator wraps including two molds	2012	3,933	197	10	197		197	30
31	Furnish and install 4 main isolation valves for water supply pumps	2012	11,158	558	10	558		558	31
32	Furnish and install new motor and starter for chiller	2012	9,902	495	10	495		495	32
33	Cove base installation	2012	6,020	301	10	301		301	33
34	TOTAL (lines 1 thru 33)		\$ 7,942,800	\$ 186,530		\$ 291,283	\$ 104,753	\$ 3,899,312	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,942,800	\$ 186,530		\$ 291,283	\$ 104,753	\$ 3,899,312	1
2	Furnish and install steel door with hardware	2012	2,750	138	10	138		138	2
3	Installation of new switches, hoses and wiring of generator	2012	5,165	258	10	258		258	3
4									4
5									5
6									6
7									7
8									8
9									9
10	See Attached Schedule L:								10
11	Leasehold Improvements Allocated from Management Co:	1998	16,735						11
12	Leasehold Improvements Allocated from Management Co:	1999	6,989						12
13	Leasehold Improvements Allocated from Management Co:	2000	837						13
14	Leasehold Improvements Allocated from Management Co:	2008	2,519			312	312	24,633	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	TOTAL (lines 1 thru 33)		\$ 7,977,795	\$ 186,926		\$ 291,991	\$ 105,065	\$ 3,924,341	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	\$ 874,453	\$ 91,327	\$ 91,327	\$	5,10 years	\$ 426,060	71
72	Current Year Purchases	42,988	7,499	7,499		5,10 years	7,499	72
73	Fully Depreciated Assets	1,860,288	374	374		8,9,10years	1,860,288	73
74	Allocated from Therapy Masters, Mgt Co:	137,524		1,829	1,829		131,734	74
75	TOTALS	\$ 2,915,253	\$ 99,200	\$ 101,029	\$ 1,829		\$ 2,425,581	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Maintenance	1976 Pick Up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Co:			28,245		4,195	4,195		18,411	78
79										79
80	TOTALS			\$ 31,548	\$	\$ 4,195	\$ 4,195		\$ 21,714	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 11,463,697	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 286,126	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 397,215	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 111,089	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,371,636	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	Parking Lot				3,000	month-to-month		6
7	TOTAL				\$ 3,000			7

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 \$

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease

N/A

N/A

9. Option to Buy: YES ☒ NO ☐ Terms: *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 277,013
- Description: Copier\$17,490,Icemaker\$2,009,Postage meter\$885,A/Cunits\$5,450,MedEquip\$247,261,Mgt Co: \$3,918
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			5,667	19
20					20
21	TOTAL		\$	\$ 5,667	21

* 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)

		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)	\$			

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

HFS 3745 (N-4-99)

IL478-2471

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	6,462	\$ 387,069	\$ 742	6,462	\$ 387,811	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,698	106,344	1,129	1,698	107,473	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		12,627	757,392	2,332	12,627	759,724	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				704,570		704,570	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1	20,411 hours	494,297		224,324		20,411	224,324 494,297	13
14	TOTAL			\$ 494,297	20,787	\$ 1,475,129	\$ 708,773	41,198	\$ 2,678,199	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,604,295	\$ 1,888,623	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,005,987	6,005,987	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	277,680	308,987	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(447,046)		8
9	Other(specify): <u>Other Receivables</u>	5,217	5,217	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,446,133	\$ 8,208,814	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		539,101	13
14	Buildings, at Historical Cost		4,478,930	14
15	Leasehold Improvements, at Historical Cost	2,691,329	3,498,865	15
16	Equipment, at Historical Cost	1,672,274	2,946,801	16
17	Accumulated Depreciation (book methods)	(2,821,221)	(6,371,636)	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>)		978,571	22
23	Other(specify): <u>Mortgage Costs (Net):</u>		96,060	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,542,382	\$ 6,166,692	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,988,515	\$ 14,375,506	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 227,667	\$ 227,667	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	221,635	221,635	28
29	Short-Term Notes Payable	65,365	357,308	29
30	Accrued Salaries Payable	327,931	327,931	30
31	Accrued Taxes Payable (excluding real estate taxes)	(50,853)	(50,853)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		382,000	32
33	Accrued Interest Payable		78,123	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,683,529	2,683,529	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,475,274	\$ 4,227,340	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	105,684	105,684	39
40	Mortgage Payable		18,457,618	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Stockholders' Loans</u>	3,235,000	3,235,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,340,684	\$ 21,798,302	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,815,958	\$ 26,025,642	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,172,557	\$ (11,650,136)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,988,515	\$ 14,375,506	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 830,480	1
2	Restatements (describe):		2
3	Adjust Beginning Balance Retained Earnings @ 1/01/2012	63,334	3
4	For Provider Tax J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 893,814	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,278,743	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,278,743	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 2,172,557	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753Report 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	\$ 18,447,440	1
2	Discounts and Allowances for all Levels	(4,345,309)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,102,131	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,158,816	6
7	Oxygen	872,057	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,030,873	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	862	15
16	Rental of Facility Space		16
17	Sale of Drugs	842,956	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	59,346	19
20	Radiology and X-Ray	15,220	20
21	Other Medical Services	1,945,081	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,863,465	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	18,946	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,946	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,015,415	30

2		3	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,613,099	31
32	Health Care	8,164,572	32
33	General Administration	3,991,400	33
B. Capital Expense			
34	Ownership	2,909,797	34
C. Ancillary Expense			
35	Special Cost Centers	1,349,793	35
36	Provider Participation Fee	708,011	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 19,736,672	40
41	Income before Income Taxes (line 30 minus line 40)**	1,278,743	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,278,743	43

III. Net Inpatient Revenue detailed by Payer Source		4	
44	Medicaid - Net Inpatient Revenue	\$ 10,587,453	44
45	Private Pay - Net Inpatient Revenue	383,665	45
46	Medicare - Net Inpatient Revenue	2,650,358	46
47	Other-(specify) Insurance - Net Inpatient Revenue	476,435	47
48	Other-(specify) Veterans - Net Inpatient Revenue	4,220	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 14,102,131	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	2,033	2,211	\$ 110,471	\$ 49.96	1
2	Assistant Director of Nursing	1,977	2,027	96,889	47.80	2
3	Registered Nurses	64,049	68,334	1,866,663	27.32	3
4	Licensed Practical Nurses	16,225	17,779	456,981	25.70	4
5	CNAs & Orderlies	130,988	141,156	1,422,275	10.08	5
6	CNA Trainees					6
7	Licensed Therapist	18,652	20,411	494,297	24.22	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,456	8,261	92,178	11.16	10
11	Social Service Workers	9,654	10,120	176,662	17.46	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,546	6,442	90,669	14.07	14
15	Cook Helpers/Assistants	30,140	34,076	407,452	11.96	15
16	Dishwashers					16
17	Maintenance Workers	5,359	5,789	85,874	14.83	17
18	Housekeepers	28,351	31,234	312,692	10.01	18
19	Laundry	13,564	15,163	159,430	10.51	19
20	Administrator	2,033	2,233	88,039	39.43	20
21	Assistant Administrator	1,920	2,045	55,577	27.18	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,687	19,202	344,911	17.96	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>	9,280	10,038	116,282	11.58	33
34	TOTAL (lines 1 - 33)	364,914	396,521	\$ 6,377,342 *	\$ 16.08	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	\$ 52,866	Ln 1, Col 3	35
36	Medical Director	Monthly	167,100	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	18,841	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln11, Col 3	44
45	Social Service Consultant	68	3,895	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	116	\$ 245,102		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	14,877	\$ 401,681	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	14,877	\$ 401,681		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** 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 \$14,252
- (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.

\$

49,597

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.

\$

708,011

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.

\$

38,216

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

GlenCrest Nursing and Rehabilitation Centre, Ltd.
12/31/2012
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

SCHEDULE A

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

See Accountants' Compilation Report

SCHEDULE 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
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,901	22,100	36,471	14,568	31,682	30,579	174,301
Jonathan Glenner	8,152	4,631	7,643	3,053	6,640	6,408	36,527
Daniel Glenner	5,571	3,165	5,223	2,086	4,537	4,379	24,961
Elliot Glenner	5,372	3,052	5,037	2,012	4,375	4,223	24,071
David Weinschneider	9,958	5,657	9,336	3,729	8,110	7,828	44,618
Joshua Ray	38,901	22,100	36,471	14,568	31,682	30,579	174,301
Total compensation received from other Nursing Homes	106,855	60,705	100,181	40,016	87,026	83,996	478,779

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	4,391
Point ClickCare	Computers	37,856
EHealth Data Solutions	Computer Services	5,160
McGladrey LLP	Accounting	52,232
Frost, Ruttenberg & Rothblatt	Accounting	625
Much Shelist	Legal	3,108
Polsinelli Shughart	Legal	645
Ashman & Stein	Legal	5,458
Marilyn Dunn	Legal	1,525
George W. Savarese, PHD	Risk Management Consultant	200
Personnel Planners, Inc.	Unemployment Consulting	2,250
Commitment Consulting	A/R Collections	21,255
Cindy Stachura	Consultant	1,200
		<u>135,904</u>
Allocated from Management Co:		
Point ClickCare - Computer Services		206
Lexis Nexis - Computer Services		134
Health Data Systems, Inc. - Computer Services		167
Ashman & Stein - Legal		246
McGladrey LLP - Accounting Services		26,303
Harold Geiser - Accounting		14,057
Frost, Ruttenberg & Rothblatt - Accounting		992
Marilyn P. Dunn - Legal		262
Much Shelist - Legal		160
Total allocated from Management Co.		<u>42,527</u>
Total allocated from Therapy Masters, Inc.:		<u>7,945</u>

GlenCrest Real Estate & Development, LLC:		
Schiller Klein P.C.	Real Estate Tax Reduction	5,416
MB Financial Bank	Bank Fee	1,543
Skidelsky & Associates	Real Estate Tax Reduction	34,831
First Real Estate Services, Ltd.	Real Estate Tax Appraisal	<u>2,750</u>
Total allocated from GlenCrest Real Estate LLC:		<u>44,540</u>
Reclass Schiller Klein P.C. invoice to Line 33:		-5,416
Reclass Skidelsky & Associates invoice to Line 33:		-34,831
Reclass First Real Estate Services. Ltd.invoice to Line 33:		-2,750
Non-Allowable Expenses:		
Marilyn Dunn - Legal - out of period		-1,300
Polsinelli Shughart - Legal - A/R Collections		-645
MCGladrey LLP - Accounting Services		-43,703
Commitment Consulting - A/R Collections		-21,255
MB Financial Bank-GlenCrest Real Estate & Development, LLC-Bank Fee - out of period		<u>-1,543</u>
Non-Allowable Expenses:		<u>-68,446</u>
Total adjustments page 21, Sch C.		<u><u>-16,431</u></u>
Total Schedule V, line 19, column 8		<u><u>119,474</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	40,884
FUTA	356
SUTA	1,771
Insurance - Hospital	50,078
Employee Benefits	5,283
Other Employee Benefits	232
Workers Compensation Insurance	1,488
401K Match	3,320
Total allocated from Management Co.	<u>103,412</u>
Allocate to Line #'s 7,27	-103,412
Allocated from Therapy Masters, Inc.:	
FICA taxes	65,097
FUTA	735
SUTA	1,210
Insurance - Hospital	24,141
Other Employee Benefits	1,704
Workers Compensation Insurance	3,082
401K Match	6,169
Uniform Allowance	429
Total allocated from Therapy Masters, Inc.:	<u>102,567</u>
Allocate to Line #'s 15,27	-102,567
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Accrued Wage Assignment	0
Workshop	8
Accrued Provider Participation Fee - Tax	313,728
Due to Third Party	1,178,760
Accrued Profit Sharing	(190)
Accrued Management Fees	1,187,631
Accrued Union Dues	3,651
Accrued 401K	(59)
Total, Page 17, Line36	<u>2,683,529</u>

See Accountants' Compilation Report

SCHEDULE F

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

Description	Amount	Reference
Patient clothing	(1,872)	43
Non-allowable Illinois Council on Long Term Care PAC fees	(15,700)	20
Non-allowable auto expense - marketing	(12,327)	25
Non-allowable professional fees	(68,446)	19
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(393,252)	10
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(170,278)	10
Adjust Mgt. Co. Food to cost	(49,532)	2
Non-allowable related party interest expense	(12,282)	32
Non-allowable office expense	(300)	43
Total	<u>(723,989)</u>	

See Accountants' Compilation Report

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

SCHEDULE G

	Accrued 1/01/12	Payments/ (Receipts)	Expense	Accrued 12/31/12
Balance @ 1/01/2012 - G/L # 215	-379,000.00		-379,000.00	
2011 real estate taxes paid		367,240.86	367,240.86	
Cash Received 01/10/12 for the reduction of 2007 real estate taxes		-14,042.49	-14,042.49	
Cash Received 11/21/12 for the reduction of 2009 real estate taxes		-49,759.62	-49,759.62	
Cash Received 11/21/12 for the reduction of 2010 real estate taxes		-53,216.27	-53,216.27	
Estimated 2012 real estate taxes:				
2011 taxes	367,240.86			
Estimated increase	4.00%			
Estimated 2012 taxes	381,930.49			
USE	382,000.00		382,000.00	-382,000.00
Totals	-379,000.00	250,222.48	253,222.48	-382,000.00

Real estate tax history:

Year	Amount	Increase	
		\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	-5,283.54	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	-2,416.98	-0.67%
2000	349,019.69	-8,675.33	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	-33,766.42	-9.32%
2004	335,639.12	7,293.65	2.22%

2005	339,056.61	3,417.49	1.02%
2006	314,871.94	-24,184.67	-7.13%
2007	311,510.44	-3,361.50	-1.07%
2008	314,635.97	3,125.53	1.00%
2009	348,827.08	34,191.11	10.87%
2010	364,012.98	15,185.90	4.35%
2011	367,240.86	3,227.88	0.89%

See Accountants' Compilation Report

Provider Name: GlenCrest Nursing & Rehab Ctr.
Provider I.D. #: 0028753
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Noriega Geraldine	3/21/2012	Skokie, Il	Illinois Council on Long Term Care Reducing Hospital Admissions	105
C N A trainees	6/6/2012	Chicago, Il	Sandra Bowling	500
CAN trainee testing	6/6/2012	Chicago, Il	Southern Illinois University	300
Dominic Gaziano	6/11/2012	Online	Lab University Lab Director CME Course Program	450
Phil Thompson	10/8/12 - 10/10/12	Springfield, Il	Illinois Pioneer Coalition 9th Annual Summit	160
Tzipora Schultz	10/18/2012	Skokie, Il	Cynthia Chow & Associates, LLC What's Your Dining Pleasure! The Deep Seated Issue of Choice	110
Richard Dabrowski	10/18/2012	Skokie, Il	Cynthia Chow & Associates, LLC What's Your Dining Pleasure! The Deep Seated Issue of Choice	110
Phil Thompson	11/15/2012	Skokie, Il	Illinois Council on Long Term Care New OBRA Standards for F-322 on Tube Feeding	105
			Allocated From Management Company	835
			Allocated From Therapy Masters	2,413
			Total	5,088

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gas Cards/ Allowance	Truck Rental	Employee Reimbursement: Mileage, Parking, Tolls	Vehicle Stickers	Auto Towing	Total
Direct Expense	48,352	66	6,255	99	196	54,967
Non-allowable auto expense - marketing						-12,327
Allocated from Management Company						3,238
Allocated from Therapy Masters						1,419
TOTAL	48,352	66	6,255	99	196	47,297

See Accountants' Compilation Report

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

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460292 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		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-	17,496
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	-	157,036
1999 ACCORD ELECTRIC				17,929	17,929							
HMS + ASSOCIATES-INTERIOR				31,505	31,505							
SAM MORMINO-LANDSCAPING				1,050	1,050							
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468							
MISC.				11,076	11,076							
					2,127,420	1,807,111	404,583	437,248	-	400,041	-	161,830
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000							
					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211
2001 NO ADDITIONS												
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825							
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425

2004 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425
2005 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425
2006 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS <u>GLENBRIDGE</u> 93767 0.192053401	<u>GLENCREST</u> 95,262 0.195115457	<u>GLEN OAKS</u> 106,511 0.218155638	<u>GLEN ELSTON</u> 40,267 0.082474797
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>	<u>149,589</u>

				NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS	GLEN ELSTON
					GLENBRIDGE	GLENCREST		
					93929 18.66%	92,291 18.34%	105,965 21.05%	37,609 7.47%
2008 NO ADDITIONS				1,813,758	338,471	332,568	381,842	135,523
					2,135,245			
				NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
					GLENBRIDGE	GLENCREST		
					92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2009 NO ADDITIONS				1,813,758	310,726	303,882	355,107	127,113
					2,135,245			
				NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
					GLENBRIDGE	GLENCREST		
					92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2010 NO ADDITIONS				1,813,758	310,726	303,882	355,107	127,113
					2,135,245			
				NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
					GLENBRIDGE	GLENCREST		
					92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2011 NO ADDITIONS				1,813,758	310,726	303,882	355,107	127,113
					2,135,245			

SEE ACCOUNTANTS' COMPILATION REPORT

GLENSHIRE
102,753/460,292
0.223234382
43,614

391,458

403,409

404,358

404,358

404,893

404,893

404,893

404,893

GLENSHIRE	GLENLAKE	TOTAL
78,093	74,334	488,234
0.159949942	0.152250765	1
290,111	276,146	1,813,758

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
81,480	76,498	15,564	503,336
16.19%	15.20%	3.09%	1
293,611	275,659	56,084	1,813,758

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

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

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

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	29,952
Employment Fees	94,346
Joint Commission Fees	4,500
Secretary of State Annual Report Fee	125
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	1,160
CLIA Laboratory Program Certificate of Waiver User Fees	310
Non-allowable Illinois Council on Long Term Care Dues	-15,700
Total Allocated to Page 21, Section F:	<u>114,693</u>

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	
		27,080					
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						
	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
	92,668	90,627	105,904	37,909	82,060	82,504
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

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

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

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

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