

		FOR BHF USE					

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

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

I. IDPH License ID Number: 0048637 Facility Name: Glenlake Terrace Nsg & Rehab Address: 2222 W 14th St Waukegan 60085 County: Lake Telephone Number: (847) 249-2400 Fax #: (847) 249-0536 HFS ID Number: Date of Initial License for Current Owners: 8/15/2007 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 634-4580 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2012 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
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenlake Terrace Nsg & Rehab# 0048637 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>144</u>	Skilled (SNF)	<u>144</u>	<u>52,704</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>127</u>	Intermediate (ICF)	<u>127</u>	<u>46,482</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>271</u>	TOTALS	<u>271</u>	<u>99,186</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>18,119</u>	<u>935</u>	<u>7,360</u>	<u>26,414</u>	8
9	SNF/PED					9
10	ICF	<u>54,357</u>	<u>2,182</u>	<u>0</u>	<u>56,539</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>72,476</u>	<u>3,117</u>	<u>7,360</u>	<u>82,953</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 83.63%

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 12/07/06

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

YES ☒ Date 12/07/06 NO ☐

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

YES ☒ NO ☐ If YES, enter number
of beds certified 138 and days of care provided 6,379Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	388,925	55,647	22,287	466,859		466,859		466,859		1
2	Food Purchase		554,563		554,563	(22,849)	531,714	(82,856)	448,858		2
3	Housekeeping		9,167	337,754	346,921		346,921		346,921		3
4	Laundry			226,604	226,604		226,604		226,604		4
5	Heat and Other Utilities			227,839	227,839		227,839	4,867	232,706		5
6	Maintenance	103,314	80,461	106,514	290,289		290,289	8,921	299,210		6
7	Other (specify):* Allocated Employee Benefits							523	523		7
8	TOTAL General Services	492,239	699,838	920,998	2,113,075	(22,849)	2,090,226	(68,545)	2,021,681		8
	B. Health Care and Programs										
9	Medical Director			32,800	32,800		32,800		32,800		9
10	Nursing and Medical Records	4,756,370	807,060	68,143	5,631,573		5,631,573	(147,613)	5,483,960		10
10a	Therapy	64,176	7,188	636,932	708,296		708,296	(128,200)	580,096		10a
11	Activities	174,257	5,598	1,020	180,875		180,875		180,875		11
12	Social Services	95,528		4,280	99,808		99,808		99,808		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated Employee Benefits							50,267	50,267		15
16	TOTAL Health Care and Programs	5,090,331	819,846	743,175	6,653,352		6,653,352	(225,546)	6,427,806		16
	C. General Administration										
17	Administrative	85,818		1,160,130	1,245,948		1,245,948	(1,129,551)	116,397		17
18	Directors Fees										18
19	Professional Services			134,432	134,432	(17,742)	116,690	14,769	131,459		19
20	Dues, Fees, Subscriptions & Promotions			49,254	49,254	2,230	51,484	3,011	54,495		20
21	Clerical & General Office Expenses	231,906	82,544	53,808	368,258	(2,230)	366,028	496,492	862,520		21
22	Employee Benefits & Payroll Taxes			838,826	838,826	22,849	861,675		861,675		22
23	Inservice Training & Education			1,553	1,553		1,553	1,929	3,482		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			18,879	18,879		18,879	1,989	20,868		25
26	Insurance-Prop.Liab.Malpractice			118,649	118,649		118,649	3,319	121,968		26
27	Other (specify):* Allocated Employee Benefits							87,069	87,069		27
28	TOTAL General Administration	317,724	82,544	2,375,531	2,775,799	5,107	2,780,906	(520,973)	2,259,933		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,900,294	1,602,228	4,039,704	11,542,226	(17,742)	11,524,484	(815,064)	10,709,420		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			167,067	167,067		167,067	296,280	463,347			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			215,831	215,831		215,831	260,283	476,114			32
33	Real Estate Taxes					17,742	17,742	179,204	196,946			33
34	Rent-Facility & Grounds			1,750,418	1,750,418		1,750,418	(1,750,418)				34
35	Rent-Equipment & Vehicles			26,267	26,267		26,267	8,088	34,355			35
36	Other (specify):*											36
37	TOTAL Ownership			2,159,583	2,159,583	17,742	2,177,325	(1,006,563)	1,170,762			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		431,541	120,172	551,713		551,713		551,713			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			613,596	613,596		613,596		613,596			42
43	Other (specify):* Non-Allowable			599,280	599,280		599,280	(599,280)				43
44	TOTAL Special Cost Centers		431,541	1,333,048	1,764,589		1,764,589	(599,280)	1,165,309			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,900,294	2,033,769	7,532,335	15,466,398		15,466,398	(2,420,907)	13,045,491			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(8,716)	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	(5,041)	30		9
10	Interest and Other Investment Income	(13,065)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,640)	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	(3,049)	43		19
20	Contributions	(1,100)	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	(592,076)	43		24
25	Fund Raising, Advertising and Promotional	(756)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(651,195)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,278,638)		\$	30

BHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,142,269)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,142,269)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,420,907)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Glenlake Terrace Nsg & Rehab

ID# 0048637

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	\$ (55,904)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(91,709)	10	2
3	Adjust Mgt Co. food to cost	(82,859)	2	3
4	Non-allowable patient clothing	(659)	43	4
5	Non-allowable professional fees	(42,891)	19	5
6	Non-allowable owner interest expense	(215,831)	32	6
7	Non-allowable auto expense - marketing	(1,464)	25	7
8	Non-allowable Illinois Council on Long Term Care Dues	(13,364)	20	8
9	Non-allowable office expense	(339)	43	9
10	Non-allowable trust fees	(575)	43	10
11	Non-allowable depreciation - marketing	(6,300)	30	11
12	Non-allowable owner interest expense	(139,300)	32	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	(651,195)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenlake Terrace Nsg & Rehab # 0048637 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(82,859)	0	0	0	3	0	0	0	0	0	0	(82,856)	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	4,867	0	0	0	0	0	0	0	0	4,867	5
6	Maintenance	0	0	8,921	0	0	0	0	0	0	0	0	8,921	6
7	Other (specify):*	0	0	523	0	0	0	0	0	0	0	0	523	7
8	TOTAL General Services	(82,859)	0	14,311	0	3	0	0	0	0	0	0	(68,545)	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	(147,613)	0	0	0	0	0	0	0	0	0	0	(147,613)	10
10a	Therapy	0	0	0	0	(128,200)	0	0	0	0	0	0	(128,200)	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	50,267	0	0	0	0	0	0	50,267	15
16	TOTAL Health Care and Programs	(147,613)	0	0	0	(77,933)	0	0	0	0	0	0	(225,546)	16
	C. General Administration													
17	Administrative	0	0	(1,129,551)	0	0	0	0	0	0	0	0	(1,129,551)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(42,891)	0	35,884	17,742	4,034	0	0	0	0	0	0	14,769	19
20	Fees, Subscriptions & Promotions	(13,364)	0	5,763	0	10,612	0	0	0	0	0	0	3,011	20
21	Clerical & General Office Expenses	(8,716)	0	500,787	0	4,421	0	0	0	0	0	0	496,492	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	704	0	1,225	0	0	0	0	0	0	1,929	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,464)	0	2,732	0	721	0	0	0	0	0	0	1,989	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,319	0	0	0	0	0	0	0	0	3,319	26
27	Other (specify):*	0	0	86,735	0	334	0	0	0	0	0	0	87,069	27
28	TOTAL General Administration	(66,435)	0	(493,627)	17,742	21,347	0	0	0	0	0	0	(520,973)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(296,907)	0	(479,316)	17,742	(56,583)	0	0	0	0	0	0	(815,064)	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	(11,341)	0	12,032	295,437	152	0	0	0	0	0	0	296,280	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(368,196)	0	0	628,479	0	0	0	0	0	0	0	260,283	32
33	Real Estate Taxes	0	0	8,571	170,633	0	0	0	0	0	0	0	179,204	33
34	Rent-Facility & Grounds	0	0	0	(1,750,418)	0	0	0	0	0	0	0	(1,750,418)	34
35	Rent-Equipment & Vehicles	0	0	8,088	0	0	0	0	0	0	0	0	8,088	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(379,537)	0	28,691	(655,869)	152	0	0	0	0	0	0	(1,006,563)	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):*	(602,194)	0	0	2,914	0	0	0	0	0	0	0	(599,280)	43
44	TOTAL Special Cost Centers	(602,194)	0	0	2,914	0	0	0	0	0	0	0	(599,280)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,278,638)	0	(450,625)	(635,213)	(56,431)	0	0	0	0	0	0	(2,420,907)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray	20.00 %					

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V		Total from Page 6A	\$ 1,160,130	Glen Health and Home Management, Inc.	A	\$ 709,505	\$ (450,625)	1
2	V								2
3	V		Total from Page 6B	1,750,418	GlenLake Terrace Realty LLC	B	1,115,205	(635,213)	3
4	V								4
5	V		Total from Page 6C	636,932	Therapy Masters, Inc.	C	580,501	(56,431)	5
6	V								6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A: Owned 100.00 % by Sidney Glenner through attribution				9
10	V				B: Owned 80.00 % by Sidney Glenner & 20.00 % by Joshua Ray				10
11	V				C: Owned 100.00 % by Sidney Glenner				11
12	V								12
13	V								13
14	Total			\$ 3,547,480			\$ 2,405,211	\$ * (1,142,269)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glenlake Terrace Nsg & Rehab

0048637

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		GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner		GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner		Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner		Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner		GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner		Brentwood North Healthcare & Rehabiliatation	Riverwoods				17
18	Joshua Ray		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	\$ 1,160,130	Glen Health and Home Management, Inc.	A	\$	\$ (1,160,130)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	4,867	4,867	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,919	5,919	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	35,884	35,884	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	5,763	5,763	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	33,031	33,031	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	87,258	87,258	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	704	704	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	2,732	2,732	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,319	3,319	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	12,032	12,032	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	8,571	8,571	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,088	8,088	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,002	3,002	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	30,579	30,579	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	467,756	467,756	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(87,258)	(87,258)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	523	523	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,323	5,323	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	81,412	81,412	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,160,130			\$ 709,505	\$ * (450,625)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	43	Clerical	\$	GlenLake Terrace Realty LLC	B	\$ 339	\$ 339	15
16	V	30	Depreciation		GlenLake Terrace Realty LLC	B	295,437	295,437	16
17	V	32	Interest Income		GlenLake Terrace Realty LLC	B	(1,134)	(1,134)	17
18	V	32	Interest Expense		GlenLake Terrace Realty LLC	B	629,613	629,613	18
19	V	33	Real Estate Taxes		GlenLake Terrace Realty LLC	B	170,633	170,633	19
20	V	34	Rental Income	1,750,418	GlenLake Terrace Realty LLC	B		(1,750,418)	20
21	V	43	State Replacement Taxes		GlenLake Terrace Realty LLC	B	2,000	2,000	21
22	V	19	Professional Fees		GlenLake Terrace Realty LLC	B	17,742	17,742	22
23	V	43	Trust Fees		GlenLake Terrace Realty LLC	B	575	575	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,750,418			\$ 1,115,205	\$ * (635,213)	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	\$ 636,932	Therapy Masters, Inc.	C	\$ 508,732	\$ (128,200)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	4,034	4,034	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	45	45	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	21	21	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	3,433	3,433	19
20	V	21	Clerical		Therapy Masters, Inc.	C	988	988	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	50,601	50,601	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	1,225	1,225	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	721	721	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	10,546	10,546	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(50,601)	(50,601)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	50,267	50,267	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	334	334	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	152	152	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	3	3	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 636,932			\$ 580,501	\$ * (56,431)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	179,962	10	16.21 %	Salary	\$ 30,579	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	37,714	6	16.21 %	Salary	6,408	Ln 21, Col 7	2
3	Elliot Glenner	Administrative	Administrative	0.00 %	25,772	6	16.21 %	Salary	4,379	Ln 21, Col 7	3
4	Daniel Glenner	Administrative	Administrative	0.00 %	24,853	6	16.21 %	Salary	4,223	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	46,067	6	16.21 %	Salary	7,828	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	20.00 %	179,962	10	16.21 %	Salary	30,579	Ln 21, Col 7	6
7											7
8											8
9											9
10		See Attached Schedule B									10
11											11
12											12
13								TOTAL	\$ 83,996		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenlake Terrace Nsg & Rehab # 0048637 Report Period Beginning: 1/01/2012 Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Glen Health & 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	\$	82,953	\$ 4,867	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		82,953	5,919	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		82,953	35,884	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		82,953	5,763	4
5	21	Clerical	Resident Days	571,140	7	227,419		82,953	33,031	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		82,953	87,258	6
7	23	Training and Education	Resident Days	571,140	7	4,849		82,953	704	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		82,953	2,732	8
9	26	Insurance	Resident Days	571,140	7	22,852		82,953	3,319	9
10	30	Depreciation	Resident Days	571,140	7	82,841		82,953	12,032	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		82,953	8,571	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		82,953	8,088	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	82,953	3,002	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	82,953	30,579	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	82,953	467,756	15
16	22	Employee Benefits	Payroll						(87,258)	16
17	7	Employee Benefits - Janitorial	Payroll						523	17
18	27	Employee Benefits - Officer's	Payroll						5,323	18
19	27	Employee Benefits - Admin	Payroll						81,412	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 709,505	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	UBS Wealth Management		X	Mortgage	\$30,955.56	10/26/10	\$ 15,600,000	\$ 15,600,000	9/15/2020	0.0398	\$ 490,313	1	
2	SLG Limited Partnership	X		Mortgage	\$18,435.66	11/15/10	3,500,000	3,500,000	12/01/2035	0.0398	139,300	2	
3												3	
4								Non-allowable owner interest expense:				(139,300)	4
5												5	
	Working Capital												
6	Sidney Glenner	X		Working Capital		Various	276,661	276,661		0.0525	13,002	6	
7	AMJED GST Trust	X		Working Capital		Various	5,993,405	5,993,405		0.0525	202,829	7	
8	Joshua Ray	X		Working Capital		Various	600,000	600,000				8	
9	TOTAL Facility Related				\$49,391.22		\$ 25,970,066	\$ 25,970,066			\$ 706,144	9	
	B. Non-Facility Related*												
10								Non-allowable owner interest expense:				(215,831)	10
11								Interest Income Offset:				(14,199)	11
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (230,030)	14	
15	TOTALS (line 9+line14)						\$ 25,970,066	\$ 25,970,066			\$ 476,114	15	

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

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

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.			\$	183,000	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.)			\$	171,774	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(11,226)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	179,000	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.)			\$	17,742	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	185,516	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	137,997	8	
		2008	145,704	9	
		2009	150,382	10	
		2010	175,055	11	
		2011	171,774	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

Glenlake Terrace Nsg & Rehab

COUNTY

Lake

FACILITY IDPH LICENSE NUMBER

0048637

CONTACT PERSON REGARDING THIS REPORT

Charles J. Fischer

TELEPHONE

(312) 634-4580

FAX #:

(312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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.	08-32-109-021	2222 14th Street, Waukegan, IL	\$ 171,773.70	\$ 171,773.70
2.	08-32-109-020	2300 14th Street, Waukegan, IL	\$ 2,858.56	\$ 2,858.56
3.	Allocated from Management Company:		\$ 64,298.88	\$ 8,571.00
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 238,931.14	\$ 183,203.26

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:	48,925	B. General Construction Type:	Exterior	Brick	Frame	Concrete and 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).

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

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

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	79,750	2006	\$ 502,844	1
2	Allocated from Management Company:			12,334	2
3	TOTALS	79,750		\$ 515,178	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenlake Terrace Nsg & Rehab

0048637

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	271		2006	1974	\$ 7,636,686	\$ 254,556	30	\$ 254,556	\$	\$ 1,538,907	4
5											5
6	Alloc from			1996	276,645			6,938	6,938		6
7	Mgt Comp										7
8	Schedule J										8
9	Improvement Type**										9
10		Furnish and install outdoor signs		2007	10,055	1,006	10	1,006		5,533	10
11		Remove and install vinyl cove base		2007	9,986	999	10	999		5,494	11
12		Furnish and install light fixture and run new piping		2007	2,672	267	10	267		1,469	12
13		Replace leaking hydraulic supply lines for elevators		2007	5,000	500	10	500		2,750	13
14		Furnish and install motor bearings and gasket on washing machine		2008	2,535	254	10	254		1,143	14
15		Coil rebuilding and water heater retubing		2008	3,276	328	10	328		1,476	15
16		Replace tube sheet and water return pump, replace piping		2008	2,717	272	10	272		1,224	16
17											17
18											18
19		Indoor cameras with power supply		2008	6,889	689	10	689		3,100	19
20		Indoor cameras and power supply		2008	3,211	321	10	321		1,445	20
21		Replace 2 inch galvanized hot water piping in laundry room		2009	2,500	250	10	250		875	21
22		Wiring for television system, create television outlets		2009	2,750	275	10	275		963	22
23		Furnish and install sentry guard water coil		2009	5,169	517	10	517		1,809	23
24		Install new receptacles on existing circuits for televisions		2009	8,800	880	10	880		3,080	24
25		Furnish and install wet-pipe sprinkler protection		2009	56,112	5,611	10	5,611		19,639	25
26		Remove existing cove base and carpet, floor prep, new carpet and wallpap		2009	3,364	336	10	336		1,176	26
27		Category 6 cable (550mhz)		2010	3,964	396	10	396		990	27
28		Installation of front door electrolock security system with intercom		2010	3,985	399	10	399		997	28
29		Install fire alarm wiring and power supervision relays		2010	4,544	454	10	454		1,135	29
30		Install new mixing valve on plumbing project		2011	3,160	316	10	316		474	30
31		Install fire protection sprinkler heads		2011	3,088	309	10	309		463	31
32		Remove and install ceiling, nurses station, vinyl tile project and wallpaper		2011	365,930	36,593	10	36,593		54,890	32
33		Install new light poles		2011	13,753	1,375	10	1,375		2,063	33
34		New parking lot and curbs		2011	127,628	12,763	10	12,763		19,144	34
35		Parking lot striping and install compacted mix		2011	18,495	1,850	10	1,850		2,775	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 Glenlake Terrace Nsg & Rehab

0048637

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	Concrete project, install curbs, walkway and patio	2011	\$ 37,699	\$ 3,770	10	\$ 3,770		\$ 5,655	37
38	Installation of new annunciators for nursing stations	2011	2,838	284	10	284		426	38
39	Exterior fire main project	2011	10,220	1,022	10	1,022		1,533	39
40	Remove and install ceramic tile and carpet	2011	24,568	2,688	10	2,457	(231)	3,801	40
41	Purchase of food waste disposer	2011	3,132	313	10	313		470	41
42	Install annunciator panel, conduit and elbows	2011	4,835	484	10	484		726	42
43									43
44	Furnish and install new single casement windows	2012	2,700	135	10	135		135	44
45	Remove wallpaper, patch and paint walls in bedrooms	2012	17,634	882	10	882		882	45
46	Furnish and install water heater	2012	27,706	1,385	10	1,385		1,385	46
47	Wallcovering, corner guards, ceiling, doors	2012	54,209	2,839	10	2,710	(129)	2,710	47
48	Laminate doors, install vinyl tile, wallpaper and paint	2012	157,820	7,891	10	7,891		7,891	48
49	Repair broken sewer line	2012	5,290	265	10	265		265	49
50	Fireproofing	2012	2,716	136	10	136		136	50
51	Furnish sprinklers for elevator pit	2012	2,600	130	10	130		130	51
52	Remove closet walls, install ceramic wall, ceiling, tile, doors & sign	2012	50,868	2,543	10	2,543		2,543	52
53	Remove tiles, handrails, drywall, painting, guards & vinyl cove	2012	55,300	2,765	10	2,765		2,765	53
54	Freight on Econocare invoice # 39801	2012	14,497	725	10	725		725	54
55	Install new annunciator panels for nursing stations	2012	2,880	144	10	144		144	55
56									56
57	Furnish and install drywall, paint and corner guards in the	2012	12,560	628	10	628		628	57
58	fourth floor dining rooms								58
59									59
60	Furnish and install bumper guards behind the beds on the	2012	8,150	408	10	408		408	60
61	fourth floor and first floor bedrooms								61
62	Furnish and install drywall, tile, wallpaper and handrails	2012	50,250	2,513	10	2,513		2,513	62
63	in the second floor hallway								63
64	Patch walls and paint in common areas on the first, second,	2012	3,835	192	10	192		192	64
65	third floors and janitor closets								65
66	Wallcovering, ceiling tile, corner guards, plumbing, drywall, paint	2012	111,049	5,552	10	5,552		5,552	66
67	in the elevator, fourth floor corridor, family lounge, dining room,								67
68	shower rooms and first floor therapy room								68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,246,270	\$ 359,210		\$ 365,788	\$ 6,578	\$ 1,714,629	70

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 12A, Carried Forward		\$ 9,246,270	\$ 359,210		\$ 365,788	\$ 6,578	\$ 1,714,629	1
2	Furnish and install steel decking, drains, mixing valve for shower	2012	3,100	155	10	155		155	2
3	in the second floor west shower rooms								3
4	Furnish and install bumper guards in the second floor and	2012	2,569	128	10	128		128	4
5	fourth floor dining rooms								5
6	Sealcoat, patch and fill potholes, striping of parking lot	2012	3,748	187	10	187		187	6
7	Credit on TCL Electric & Lighting invoice	2011	(13,753)	(2,063)	10	(2,063)		(2,063)	7
8	Furnish and install shower drains, tile	2012	3,250	163	10	163		163	8
9	Fabricate new nursing station	2012	14,900	745	10	745		745	9
10	Fabricate new nursing station	2012	14,900	745	10	745		745	10
11	Demo 2 shower stalls & furnish and install drains and plumbing	2012	2,535	127	10	127		127	11
12	Wallcovering and bumper and corner guards in the second	2012	5,483	274	10	274		274	12
13	floor dining room and first floor resident rooms								13
14									14
15	See Attached Schedule L:								15
16	Leasehold Improvements Allocated from Management Company	1998	15,236						16
17	Leasehold Improvements Allocated from Management Company	1999	6,363						17
18	Leasehold Improvements Allocated from Management Company	2000	762						18
19	Leasehold Improvements Allocated from Management Company:	2008	2,292			264	264	22,425	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)		\$ 9,307,655	\$ 359,671		\$ 366,513	\$ 6,842	\$ 1,737,515	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	\$ 703,197	\$ 76,550	\$ 76,550	\$	5, 10 years	\$ 343,778	71
72	Current Year Purchases	306,027	15,301	15,301		5, 10 years	15,301	72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	125,198		1,443	1,443		119,927	74
75	TOTALS	\$ 1,134,422	\$ 91,851	\$ 93,294	\$ 1,443		\$ 479,006	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Ford Bus	2000	\$ 20,000	\$	\$	\$	5 years	\$ 20,000	76
77	Marketing	2009 Lincoln MKX	2009	31,500	6,300	6,300		5 years	22,050	77
78	Non-Allowable Marketing Depreciation Expense:				(6,300)	(6,300)				78
79	Allocated from Management Company:			25,713		3,540	3,540		16,761	79
80	TOTALS			\$ 77,213	\$	\$ 3,540	\$ 3,540		\$ 58,811	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)	\$ 11,034,468 81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 451,522 82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 463,347 83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 11,825 84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,275,332 85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 29,572
- Description: Copiers \$20,097, Icemaker \$1,476, Dishmachine \$4,139, Postage Meter \$492,Tools\$62 Mgt Co: \$3,306
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			4,783	19
20					20
21	TOTAL		\$	\$ 4,783	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to hire only certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

COMPLETED

1. From this facility

2. From other facilities (f)

DROP-OUTS

1. From this facility

2. From other facilities (f)

TOTAL TRAINED

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

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

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

HFS 3745 (N-4-99)

IL478-2471

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	4,874	\$ 288,034	\$ 864	4,874	\$ 288,898	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,500	91,139	152	1,500	91,291	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		3,804	257,759	6,172	3,804	263,931	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				431,541		431,541	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology, Laboratory & Dialysis Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1	3,464 hours	64,176		120,172		3,464	120,172 64,176	13
14	TOTAL			\$ 64,176	10,178	\$ 757,104	\$ 438,729	13,642	\$ 1,260,009	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	\$ (719,044)	\$ 322,124	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,423,436	5,423,436	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	277,437	277,437	6
7	Other Prepaid Expenses	88,853	88,853	7
8	Accounts Receivable (owners or related parties)	(642,472)		8
9	Other(specify): <u>Other Receivables</u>	554,930	593,501	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,983,140	\$ 6,705,351	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		515,178	13
14	Buildings, at Historical Cost		7,913,331	14
15	Leasehold Improvements, at Historical Cost	1,421,352	1,394,324	15
16	Equipment, at Historical Cost	651,911	1,211,635	16
17	Accumulated Depreciation (book methods)	(346,639)	(2,275,332)	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):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,726,624	\$ 8,759,136	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,709,764	\$ 15,464,487	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 148,831	\$ 148,831	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	299,375	299,375	28
29	Short-Term Notes Payable	223,116	223,116	29
30	Accrued Salaries Payable	278,096	278,096	30
31	Accrued Taxes Payable (excluding real estate taxes)	579	579	31
32	Accrued Real Estate Taxes(Sch.IX-B)		179,000	32
33	Accrued Interest Payable		19,601	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	1,151,496	1,151,496	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,101,493	\$ 2,300,094	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		19,100,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Stockholders:</u>	6,870,066	6,870,066	43
44	<u>Professional Claims Liability</u>	545,000	545,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,415,066	\$ 26,515,066	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,516,559	\$ 28,815,160	46
47	TOTAL EQUITY (page 18, line 24)	\$ (2,806,795)	\$ (13,327,280)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,709,764	\$ 15,487,880	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,626,840)	1
2	Restatements (describe):		2
3	Adjust Beginning Balance of Retained Earnings @ 1/01/2012	230,412	3
4	For Provider Participation Tax J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,396,428)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(410,367)	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)	\$ (410,367)	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)	\$ (2,806,795)	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenlake Terrace Nsg & Rehab# 0048637Report 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	\$ 13,787,805	1
2	Discounts and Allowances for all Levels	(2,561,415)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,226,390	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,471,069	6
7	Oxygen	503,508	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,974,577	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	562,134	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	25,011	19
20	Radiology and X-Ray	10,319	20
21	Other Medical Services	1,244,535	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,841,999	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	13,065	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,065	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)	\$ 15,056,031	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,113,075	31
32	Health Care	6,653,352	32
33	General Administration	2,775,799	33
	B. Capital Expense		
34	Ownership	2,159,583	34
	C. Ancillary Expense		
35	Special Cost Centers	1,150,993	35
36	Provider Participation Fee	613,596	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,466,398	40
41	Income before Income Taxes (line 30 minus line 40)**	(410,367)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (410,367)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 8,352,972	44
45	Private Pay - Net Inpatient Revenue	651,162	45
46	Medicare - Net Inpatient Revenue	1,809,872	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	412,384	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,226,390	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,953	2,131	\$ 98,599	\$ 46.27	1
2	Assistant Director of Nursing					2
3	Registered Nurses	63,433	66,210	1,901,631	28.72	3
4	Licensed Practical Nurses	32,214	33,859	927,334	27.39	4
5	CNAs & Orderlies	147,563	158,923	1,666,840	10.49	5
6	CNA Trainees					6
7	Licensed Therapist	3,169	3,464	64,176	18.53	7
8	Rehab/Therapy Aides					8
9	Activity Director	2,025	2,267	39,407	17.38	9
10	Activity Assistants	12,686	13,808	134,850	9.77	10
11	Social Service Workers	6,193	6,701	95,528	14.26	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,769	9,658	101,799	10.54	14
15	Cook Helpers/Assistants	25,118	27,333	287,126	10.50	15
16	Dishwashers					16
17	Maintenance Workers	5,707	6,190	103,314	16.69	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,021	2,212	85,818	38.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,216	11,183	231,906	20.74	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>	13,153	14,621	161,966	11.08	33
34	TOTAL (lines 1 - 33)	334,220	358,560	\$ 5,900,294 *	\$ 16.46	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	\$ 22,287	Ln 1, Col 3	35
36	Medical Director	Monthly	32,800	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,588	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	1,020	Ln 11, Col 3	44
45	Social Service Consultant	75	4,280	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	95	\$ 76,975		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,585	\$ 42,795	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,585	\$ 42,795		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Mary Clausen	Administrator	0.00 %	\$ 85,818	Workers' Compensation Insurance		\$ 115,121	IDPH License Fee	\$	
				Unemployment Compensation Insurance		51,471	Advertising: Employee Recruitment		
				FICA Taxes		459,098	Health Care Worker Background Check		
				Employee Health Insurance		127,323	(Indicate # of checks performed 79)	790	
				Employee Meals		22,849	Patient Background Checks	144 1,440	
				Illinois Municipal Retirement Fund (IMRF)*					
				Other Employee Benefits		6,964	See Attached Schedule K:	35,890	
				Union Health and Welfare		2,749			
				Union Pension		68,693	Allocated from Therapy Masters:	10,612	
				401K Match		3,090	Allocated from Management Company:	5,763	
				Uniform Allowance		4,317	Less: Public Relations Expense	()	
							Non-allowable advertising	()	
				See Attached Schedule D:		0	Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 85,818	TOTAL (agree to Schedule V,		\$ 861,675	TOTAL (agree to Sch. V,	\$ 54,495	
(List each licensed administrator separately.)				line 22, col.8)			line 20, col. 8)		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
Management Fees (eliminated in Column 7)			\$ 1,160,130			\$	Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,160,130						
(Attach a copy of any management service agreement)							Seminar Expense		
C. Professional Services									
Vendor/Payee	Type		Amount						
			\$						
See Attached Schedule C:			131,459						

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

****See instructions.**

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

- (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 \$12,164
- (3) Did the nursing home make political contributions or payments to a political action organization?

Yes

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

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

No

If YES, what is the capacity?

N/A
- (5) Have you properly capitalized all major repairs and equipment purchases?

Yes

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

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

\$

5,209

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.

\$

613,596

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.

\$

22,849

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (16) Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$

N/A

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

N/A

d. Have vehicle usage logs been maintained?

Yes

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

N/A

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

Yes

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

No

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

\$

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

No

Firm Name:

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

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

Yes

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

SEE ACCOUNTANTS' COMPILATION REPORT

GlenLake Terrace Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0048637
12/31/2012

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	
Sidney Glenner	38,901	36,240	36,471	14,568	31,682	22,100	179,962
Jonathan Glenner	8,152	7,595	7,643	3,053	6,640	4,631	37,714
Elliot Glenner	5,571	5,190	5,223	2,086	4,537	3,165	25,772
Daniel Glenner	5,372	5,005	5,037	2,012	4,375	3,052	24,853
David Weinschneider	9,958	9,277	9,336	3,729	8,110	5,657	46,067
Joshua Ray	38,901	36,240	36,471	14,568	31,682	22,100	179,962
Total compensation received from other Nursing Homes	106,855	99,547	100,181	40,016	87,026	60,705	494,330

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,286
Point ClickCare	Computers	32,880
IIT Sourcedtech	Computers	600
EHealth Data Solutions	Computer Services	3,592
McGladrey LLP	Accounting	45,283
Frost, Ruttenberg & Rothblatt	Accounting	625
Law Offices of Field & Goldberg	Legal	281
Much Shelist	Legal	9,959
MB Financial Bank	Legal - renew Letter of Credit	922
Ashman & Stein	Legal	29,477
Clausen, Miller, P.C.	Legal	308
Polsinelli Shughart	Legal	645
Personnel Planners, Inc.	Unemployment Consulting	2,225
Commitment Consulting	A/R Collections	3,349
Total Schedule V, Line 19, Col. 3		134,431

Allocated from Management Co:	
Point ClickCare - Computer Services	175
Lexis Nexis - Computer Services	113
Health Data Systems, Inc. - Computer Services	141
Ashman & Stein - Legal	208
McGladrey LLP - Accounting Services	22,193
Harold Geiser - Accounting	11,861
Frost, Ruttenberg & Rothblatt - Accounting	837
Marilyn P. Dunn - Legal	221
Much Shelist - Legal	135
Total allocated from Management Co.	35,884

Allocated from GlenLake Terrace Realty LLC:	
Skidelsky & Associates - Real Estate Tax Reduction	12,725
Stout, Risius Ross Inc - Real Estate Tax Appraisal	5,017
Total allocated from GlenLake Terrace Realty LLC:	<u>17,742</u>
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-12,725
Reclass Stout, Risius Ross Inc - Real Estate Tax Appraisal to Line 33	-5,017
Total allocated from Therapy Masters:	4,034
Non-Allowable Expenses:	
Commitment Consulting - A/R Collections	-3,349
Much Shelist - Legal	-250
MB Financial Bank - Legal Fees - Renew Letter of Credit	-922
Law Offices of Field & Goldberg - out of period	-281
Polsinelli Shughart - A/R Collections	-645
McGladrey LLP - Accounting Fees	-37,444
Total Non-Allowable Expenses:	<u>-42,891</u>
Total adjustments page 21, Sch C.	<u><u>-2,973</u></u>
Total Schedule V, line 19, column 8	<u><u>131,459</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	34,498
FUTA	300
SUTA	1,495
401K Match	2,801
Insurance - Hospital	42,255
Employee Benefits	4,458
Other Employee Benefits	196
Workers Compensation Insurance	1,255
Total allocated from Management Co.	<u>87,258</u>
Employee Benefits reclassified to Lines 7, 27	-87,258
Allocated from Therapy Masters, Inc.:	
FICA taxes	32,116
FUTA	362
SUTA	597
401K Match	3,043
Insurance - Hospital	11,910
Workers Compensation Insurance	1,520
Other Employee Benefits	841
Uniform Allowance	212
Total allocated from Therapy Masters, Inc. Co.	<u>50,601</u>
Employee Benefits reclassified to Lines 15,27	-50,601
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
B/C B/S Advance	3,312
Accrued Union Dues	4,105
Accrued Wage Assignment	300
Accrued Profit Sharing	(113)
Due to Third Party	315,519
Accrued Management Fees	560,153
Accrued Provider Participation Fee - Tax	271,432
Accrued 401K	(160)
Refunds Exchange	(3,052)
Total, Page 17, Line36	<u>1,151,496</u>

See Accountants' Compilation Report

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses
Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-659	43
Non-allowable owner interest expense	-215,831	32
Non-allowable owner interest expense	-139,300	32
Non-allowable office expense	-339	43
Non-allowable professional fees	-42,891	19
Non-allowable depreciation - marketing	-6,300	30
Non-allowable auto expense - marketing	-1,464	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-13,364	20
Non-allowable trust fees	-575	43
Adjust mgt co. med supplies - med'A' to cost	-55,904	10
Adjust mgt co. med supplies - 'other' to cost	-91,709	10
Adjust mgt co. food to cost	-82,859	2
Total	-651,195	

See Accountants' Compilation Report

GlenLake Terrace Realty LLC
Accrued Real Estate Taxes
12/31/2012

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/2012:	(183,000.00)		(183,000.00)	
2011 real estate taxes paid		171,773.70	171,773.70	
Estimated 2012 real estate taxes:				
2011 taxes	171,773.70			
Estimated increase	4.00 %			
Estimated 2012 taxes	178,644.65			
USE	179,000.00		179,000.00	179,000.00
Totals	(183,000.00)	171,773.70	167,773.70	179,000.00

Real estate tax history:

Year	Amount	\$	Increase %
2005	99,869.61		
2006	101,899.43	2,029.82	2.03%
2007	137,996.93	36,097.50	35.42%
2008	145,704.35	7,707.42	5.59%
2009	150,382.23	4,677.88	3.21%
2010	175,054.89	24,672.66	16.41%
2011	171,773.70	-3,281.19	-1.87%

SEE ACCOUNTANTS' COMPILATION REPORT

Provider Name: GlenLake Terrace Nursing & Rehabilitation Centre, Ltd.
Provider I.D. #: 0048637
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Mary Claussen	5/24/2012	Skokie, IL	INR	162
Mary Claussen, Linda Creal, Vanessa Go	3/21/2012	Skokie, IL	Illinois Council on Long Term Care Reducing Hospital Readmissions	315
Mary Claussen, Sidney Glenner	5/18/2012	Skokie, IL	IBP Understanding and Treating Anxiety Disorders	158
Mary Claussen, Linda Creal	5/1/2012	Skokie, IL	Illinois Council on Long Term Care Ready or Not: Electronic Health Records Are Coming	210
Linda Creal	8/27/2012	Online	AANAC RAC-CT 3.0 Recertification: Common Coding Errors RAC-CT 3.0 Recertification: Updates - Online	120
Linda Creal	8/27/2012	Online	AANAC Individual Membership	110
Monette Saccameno, Linda Creal	10/11/2012	Skokie, IL	IBP Living and Working with High-Conflict Individuals	158
Social Service and Nursing Staff	12/20/2012	Waukegan, IL	George W Savarese PHd, LCSW Effective Stress Management for the Healthcare Professional	320
			Allocated From Management Company	704
			Allocated From Therapy Masters	1,225
			Total	3,482

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gasoline	Licenses/ Stickers	Employee Reimbursement: Mileage, Parking, I-Pass	Repairs & Maintenance	Total
Direct Expense	10,186	158	4,697	3,839	18,880
Non-allowable auto expense - marketing					-1,464
Allocated from Management Company					2,732
Allocated from Therapy Masters					721
TOTAL	10,186	158	4,697	3,839	20,868

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS <u>GLENBRIDGE</u> 93929 18.66%	<u>GLENCREST</u> 92,291 18.34%	<u>GLEN OAKS</u> 105,965 21.05%
2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS <u>GLENBRIDGE</u> 92,668 17.13%	<u>GLENCREST</u> 90,627 16.75%	<u>GLEN OAKS</u> 105,904 19.58%
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS <u>GLENBRIDGE</u> 92,668 17.13%	<u>GLENCREST</u> 90,627 16.75%	<u>GLEN OAKS</u> 105,904 19.58%
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS <u>GLENBRIDGE</u> 92,668 17.13%	<u>GLENCREST</u> 90,627 16.75%	<u>GLEN OAKS</u> 105,904 19.58%
2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE J

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

157,036	391,458
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161,830	403,409
---------	---------

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

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

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

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

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

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

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

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

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	25,528
Employment Fees	20,000
City of Waukegan Business License, Annual Sign Ordinance Fee	1,875
Lake County Health Department Food Service Permit Fee	356
State Fire Marshall Boiler Inspection	170
Secretary of State Annual Report	125
CLIA Laboratory Program Certificate of Waiver User Fee	150
Donahue Elevator Inc. Elevator Inspection Fee	1,050
Non-allowable Illinois Council on Long Term Care Dues	-13,364
Total allocated to Page 21	35,890

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

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

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

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

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