

		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: 0039321 Facility Name: Glenshire Nursing & Rehabilitation Centre Address: 22660 South Cicero Avenue Richton Park 60471 County: Cook Telephone Number: (708) 747-6120 Fax #: (708) 747-6491 HFS ID Number: Date of Initial License for Current Owners: 3/23/1994 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation "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 Glenshire Nursing & Rehabilitation Centre# 0039321 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>142</u>	Skilled (SNF)	<u>142</u>	<u>51,972</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>152</u>	Intermediate (ICF)	<u>152</u>	<u>55,632</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>294</u>	TOTALS	<u>294</u>	<u>107,604</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>55,225</u>	<u>917</u>	<u>8,189</u>	<u>64,331</u>	8
9	SNF/PED					9
10	ICF	<u>20,426</u>	<u>339</u>	<u>848</u>	<u>21,613</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>75,651</u>	<u>1,256</u>	<u>9,037</u>	<u>85,944</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 79.87%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

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

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

YES ☐ NO ☒

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

Date started 3/01/94

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

YES ☒ Date 3/01/94 NO ☐

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

YES ☒ NO ☐ If YES, enter number
of beds certified 146 and days of care provided 5,895Medicare 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	400,590	53,252	45,767	499,609		499,609		499,609		1
2	Food Purchase		536,516		536,516	(21,098)	515,418	(79,205)	436,213		2
3	Housekeeping		13,533	342,757	356,290		356,290		356,290		3
4	Laundry			230,237	230,237		230,237		230,237		4
5	Heat and Other Utilities			288,951	288,951		288,951	5,042	293,993		5
6	Maintenance	105,474	70,040	106,774	282,288		282,288	9,247	291,535		6
7	Other (specify):* Allocated Employee Benefits							542	542		7
8	TOTAL General Services	506,064	673,341	1,014,486	2,193,891	(21,098)	2,172,793	(64,374)	2,108,419		8
	B. Health Care and Programs										
9	Medical Director			103,000	103,000		103,000		103,000		9
10	Nursing and Medical Records	3,868,051	1,684,913	338,515	5,891,479		5,891,479	(472,546)	5,418,933		10
10a	Therapy	520,483	4,139	883,157	1,407,779		1,407,779	(151,163)	1,256,616		10a
11	Activities	155,467	6,039	3,600	165,106		165,106		165,106		11
12	Social Services	176,574		1,835	178,409		178,409		178,409		12
13	CNA Training										13
14	Program Transportation			12,277	12,277		12,277		12,277		14
15	Other (specify):* Allocated Employee Benefits							72,284	72,284		15
16	TOTAL Health Care and Programs	4,720,575	1,695,091	1,342,384	7,758,050		7,758,050	(551,425)	7,206,625		16
	C. General Administration										
17	Administrative	93,833		1,286,489	1,380,322		1,380,322	(1,254,807)	125,515		17
18	Directors Fees										18
19	Professional Services			139,135	139,135	(144,951)	(5,816)	136,825	131,009		19
20	Dues, Fees, Subscriptions & Promotions			107,403	107,403	5,620	113,023	5,884	118,907		20
21	Clerical & General Office Expenses	404,958	74,164	49,730	528,852	(5,620)	523,232	512,340	1,035,572		21
22	Employee Benefits & Payroll Taxes			1,033,800	1,033,800	21,098	1,054,898		1,054,898		22
23	Inservice Training & Education			(689)	(689)		(689)	2,428	1,739		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			17,460	17,460	(6,768)	10,692	(806)	9,886		25
26	Insurance-Prop.Liab.Malpractice			457,947	457,947		457,947	3,439	461,386		26
27	Other (specify):* Allocated Employee Benefits							90,342	90,342		27
28	TOTAL General Administration	498,791	74,164	3,091,275	3,664,230	(130,621)	3,533,609	(504,355)	3,029,254		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,725,430	2,442,596	5,448,145	13,616,171	(151,719)	13,464,452	(1,120,154)	12,344,298		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			239,018	239,018		239,018	399,087	638,105			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			65,575	65,575		65,575	398,759	464,334			32
33	Real Estate Taxes					144,951	144,951	578,205	723,156			33
34	Rent-Facility & Grounds			2,286,285	2,286,285		2,286,285	(2,286,285)				34
35	Rent-Equipment & Vehicles			26,035	26,035	6,768	32,803	8,380	41,183			35
36	Other (specify):* Mortgage Insurance							44,605	44,605			36
37	TOTAL Ownership			2,616,913	2,616,913	151,719	2,768,632	(857,249)	1,911,383			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		601,604	225,142	826,746		826,746		826,746			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			647,466	647,466		647,466		647,466			42
43	Other (specify):* Non-Allowable			249,766	249,766		249,766	(249,766)				43
44	TOTAL Special Cost Centers		601,604	1,122,374	1,723,978		1,723,978	(249,766)	1,474,212			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,725,430	3,044,200	9,187,432	17,957,062		17,957,062	(2,227,169)	15,729,893			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	(9,430)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(2,388)	30		9
10	Interest and Other Investment Income	(18,548)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,348)	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	(3,401)	43		19
20	Contributions	(500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(243,609)	43		24
25	Fund Raising, Advertising and Promotional	(269)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(200)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(689,832)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (969,525)		\$	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)	(1,257,644)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,257,644)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (2,227,169)		37

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS
Glenshire Nursing & Rehabilitation Centre

Page 5A

ID# 0039321
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	\$ (131,036)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(341,510)	10	2
3	Adjust Mgt Co. food to cost	(79,205)	2	3
4	Non-allowable professional fees	(51,494)	19	4
5	Non-allowable patient clothing	(639)	43	5
6	Non-allowable IL Council on Long Term Care fee	(14,794)	20	6
7	Non-allowable auto expense - marketing	(4,636)	25	7
8	Non-allowable owner interest expense	(65,575)	32	8
9	Non-allowable office expense	(1,515)	43	9
10	Non-allowable miscellaneous expense	572	21	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(689,832)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 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	(79,205)	0	0	0	0	0	0	0	0	0	0	(79,205)	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	5,042	0	0	0	0	0	0	0	0	5,042	5
6	Maintenance	0	0	9,243	0	4	0	0	0	0	0	0	9,247	6
7	Other (specify):*	0	0	542	0	0	0	0	0	0	0	0	542	7
8	TOTAL General Services	(79,205)	0	14,827	0	4	0	0	0	0	0	0	(64,374)	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	(472,546)	0	0	0	0	0	0	0	0	0	0	(472,546)	10
10a	Therapy	0	0	0	0	(151,163)	0	0	0	0	0	0	(151,163)	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	72,284	0	0	0	0	0	0	72,284	15
16	TOTAL Health Care and Programs	(472,546)	0	0	0	(78,879)	0	0	0	0	0	0	(551,425)	16
	C. General Administration													
17	Administrative	0	0	(1,254,807)	0	0	0	0	0	0	0	0	(1,254,807)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(51,494)	0	37,178	145,551	5,590	0	0	0	0	0	0	136,825	19
20	Fees, Subscriptions & Promotions	(14,794)	0	5,971	0	14,707	0	0	0	0	0	0	5,884	20
21	Clerical & General Office Expenses	(8,858)	0	518,844	(3,774)	6,128	0	0	0	0	0	0	512,340	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	730	0	1,698	0	0	0	0	0	0	2,428	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,636)	0	2,831	0	999	0	0	0	0	0	0	(806)	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,439	0	0	0	0	0	0	0	0	3,439	26
27	Other (specify):*	0	0	89,862	0	480	0	0	0	0	0	0	90,342	27
28	TOTAL General Administration	(79,782)	0	(595,952)	141,777	29,602	0	0	0	0	0	0	(504,355)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(631,533)	0	(581,125)	141,777	(49,273)	0	0	0	0	0	0	(1,120,154)	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	(2,388)	0	12,466	388,798	211	0	0	0	0	0	0	399,087	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(84,123)	0	0	482,882	0	0	0	0	0	0	0	398,759	32
33	Real Estate Taxes	0	0	8,880	569,325	0	0	0	0	0	0	0	578,205	33
34	Rent-Facility & Grounds	0	0	0	(2,286,285)	0	0	0	0	0	0	0	(2,286,285)	34
35	Rent-Equipment & Vehicles	0	0	8,380	0	0	0	0	0	0	0	0	8,380	35
36	Other (specify):*	0	0	0	44,605	0	0	0	0	0	0	0	44,605	36
37	TOTAL Ownership	(86,511)	0	29,726	(800,675)	211	0	0	0	0	0	0	(857,249)	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):*	(251,481)	0	0	1,715	0	0	0	0	0	0	0	(249,766)	43
44	TOTAL Special Cost Centers	(251,481)	0	0	1,715	0	0	0	0	0	0	0	(249,766)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(969,525)	0	(551,399)	(657,183)	(49,062)	0	0	0	0	0	0	(2,227,169)	45

VII. RELATED PARTIES

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

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

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V		Total from Page 6A	\$ 1,286,489	Glen Health and Home Management, Inc.	A	\$ 735,090	\$ (551,399)	1	
2	V								2	
3	V		Total from Page 6B	2,286,285	GlenShire Real Estate and Development Limited Partnership	B	1,629,102	(657,183)	3	
4	V								4	
5	V		Total from Page 6C	882,701	Therapy Masters, Inc.	C	833,639	(49,062)	5	
6	V								6	
7	V								7	
8	V								8	
9	V				OWNERSHIP REFERENCE:				9	
10	V				A: Owned 100.00 % by Sidney Glenner through attribution				10	
11	V				B: Owned 100 % (constructively) by Sidney Glenner				11	
12	V				C: Owned 100.00 % by Sidney Glenner				12	
13	V								13	
14	Total			\$ 4,455,475				\$ 3,197,831	\$ * (1,257,644)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glenshire Nursing & Rehabilitation Centre

0039321

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	SEE ATTACHED SCHEDULE A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				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	\$ 1,286,489	Glen Health and Home Management, Inc.	A	\$	(1,286,489)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	5,042	5,042	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,133	6,133	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	37,178	37,178	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	5,971	5,971	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	34,222	34,222	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	90,404	90,404	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	730	730	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	2,831	2,831	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,439	3,439	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	12,466	12,466	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	8,880	8,880	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,380	8,380	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,110	3,110	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	31,682	31,682	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	484,622	484,622	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(90,404)	(90,404)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	542	542	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,515	5,515	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	84,347	84,347	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,286,489			\$ 735,090	\$ * (551,399)	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	\$	GlenShire Real Estate & Development Limited Partnership	B	\$ 1,515	\$ 1,515	15
16	V	30	Depreciation		GlenShire Real Estate & Development Limited Partnership	B	388,798	388,798	16
17	V	32	Interest Income		GlenShire Real Estate & Development Limited Partnership	B	(199)	(199)	17
18	V	32	Interest Expense		GlenShire Real Estate & Development Limited Partnership	B	478,721	478,721	18
19	V	33	Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	B	569,325	569,325	19
20	V	34	Rental Income	2,286,285	GlenShire Real Estate & Development Limited Partnership	B		(2,286,285)	20
21	V	32	Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	B	4,360	4,360	21
22	V	36	Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	B	44,605	44,605	22
23	V	19	Professional Fees		GlenShire Real Estate & Development Limited Partnership	B	145,551	145,551	23
24	V	43	State Replacement Taxes		GlenShire Real Estate & Development Limited Partnership	B	200	200	24
25	V	21	State Income Tax Refund		GlenShire Real Estate & Development Limited Partnership	B	(2,277)	(2,277)	25
26	V	21	Other Income		GlenShire Real Estate & Development Limited Partnership	B	(1,497)	(1,497)	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,286,285			\$ 1,629,102	\$ * (657,183)	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	\$ 882,701	Therapy Masters, Inc.	C	\$ 731,538	\$ (151,163)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	5,590	5,590	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	63	63	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	29	29	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	4,758	4,758	19
20	V	21	Clerical		Therapy Masters, Inc.	C	1,370	1,370	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	72,764	72,764	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	1,698	1,698	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	999	999	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	14,615	14,615	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(72,764)	(72,764)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	72,284	72,284	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	480	480	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	211	211	28
29	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	4	4	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			\$ 882,701			\$ 833,639	\$ * (49,062)	39

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 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 %	178,859	9	14.56 %	Salary	\$ 31,682	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	37,482	6	14.56 %	Salary	6,640	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	25,614	6	14.56 %	Salary	4,537	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	24,701	6	14.56 %	Salary	4,375	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	45,785	6	14.56 %	Salary	8,110	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	178,859	9	14.56 %	Salary	31,682	Ln 21, Col 7	6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 87,026		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

X

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	\$	85,944	\$ 5,042	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		85,944	6,133	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		85,944	37,178	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		85,944	5,971	4
5	21	Clerical	Resident Days	571,140	7	227,419		85,944	34,222	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		85,944	90,404	6
7	23	Training and Education	Resident Days	571,140	7	4,849		85,944	730	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		85,944	2,831	8
9	26	Insurance	Resident Days	571,140	7	22,852		85,944	3,439	9
10	30	Depreciation	Resident Days	571,140	7	82,841		85,944	12,466	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		85,944	8,880	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		85,944	8,380	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	85,944	3,110	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	85,944	31,682	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	85,944	484,622	15
16	22	Employee Benefits	Payroll						(90,404)	16
17	7	Employee Benefits - Janitorial	Payroll						542	17
18	27	Employee Benefits - Officer's	Payroll						5,515	18
19	27	Employee Benefits - Admin	Payroll						84,347	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 735,090	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1	Berkadia Commercial Mortgage		X	Mortgage	\$65,067.03	4/28/04	\$	10,935,500	\$	8,808,883	4/01/2030	0.0535	\$	478,721		1			
2	Berkadia Commercial Mortgage		X	Amortization of mortgage costs										4,360		2			
3																3			
4																4			
5																5			
	Working Capital																		
6	Sidney Glenner	X		Working Capital		Various		1,404,120		1,404,120		0.0525		65,575		6			
7	AMJED GST Trust	X		Working Capital		Various		15,092,880		15,092,880						7			
8									Non-allowable owner interest expense:						(65,575)	8			
9	TOTAL Facility Related				\$65,067.03		\$	27,432,500	\$	25,305,883				\$	483,081	9			
	B. Non-Facility Related*																		
10										Interest Income Offset:						(18,747)	10		
11																11			
12																12			
13																13			
14	TOTAL Non-Facility Related						\$		\$				\$	(18,747)		14			
15	TOTALS (line 9+line14)						\$	27,432,500	\$	25,305,883				\$	464,334	15			

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 44,605 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.				\$	731,000 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.)				\$	734,594 2
3. Under or (over) accrual (line 2 minus line 1).				\$	3,594 3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	673,000 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.)				\$	144,951 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 \$ 107,269 For 2008 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(107,269) 6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	714,276 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	853,829	8	
		2008	922,622	9	
		2009	681,823	10	
		2010	701,966	11	
		2011	734,594	12	
See Attached Schedule G For Calculation Of 2012 Real Estate Tax Accrual.					

	FOR BHF USE ONLY		
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

Glenshire Nursing & Rehabilitation Centre

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0039321

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.	31-34-100-012-0000	22660 S. Cicero Ave, Richton Park, IL	\$ 734,593.69	\$ 734,593.69
2.	Allocated from Management Company:		\$ 64,298.88	\$ 8,880.00
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 798,892.57	\$ 743,473.69

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: 91,624 **B. General Construction Type:** Exterior Brick Frame Steel **Number of Stories** Four

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

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

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

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

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

NONE

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

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

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	146,800	1994	\$ 300,792	1
2	Allocated from Management Company:			12,784	2
3	TOTALS	146,800		\$ 313,576	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

0039321

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	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 7,322,359	4
5											5
6	Alloc from			1996	275,156			7,188	7,188		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements		1994		78,204		10			78,204	9
10	Building Improvements		1995		107,573		10			107,573	10
11	Custom built 3rd floor nurses station		1995		6,595		10			6,595	11
12	Time delay egress locks and keypad		1995		3,550		10			3,550	12
13	Chimney		1995		1,016		10			1,016	13
14	Wall bumpers		1995		7,713		10			7,713	14
15	Room conversion - remodeling cost		1996		7,024		10			7,024	15
16	Electrical outlets and circuits		1997		18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room		1997		2,950		10			2,950	17
18	Air cleaner		1997		1,375		10			1,375	18
19	Fluorescent and incandescent lights		1997		9,775		10			9,775	19
20	Waste removal pump		1997		993		10			993	20
21	Boiler		1997		3,169		10			3,169	21
22	Food freezer floor		1997		2,700		10			2,700	22
23	New elevator clutch assembly		1997		1,644		10			1,644	23
24	Heat exchange for boiler		1997		2,392		10			2,392	24
25	Gazebo		1998		10,528		10			10,528	25
26	Fire sprinkler system repairs		1998		1,604		10			1,604	26
27	Security system		1998		1,917		10			1,917	27
28	Storage tank		1998		4,875		10			4,875	28
29	Elevator repairs		1998		2,706		10			2,706	29
30	HVAC replacements		1998		3,855		10			3,855	30
31	Hydraulic repack on all elevators		1998		2,500		10			2,500	31
32	Replace water heater		1998		2,697		10			2,697	32
33	Chain link fencing		1998		2,010		10			2,010	33
34	Elevator repairs		1998		2,747		10			2,747	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

0039321

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	Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38	Dialysis room: kitchen area	1998	2,757		10			2,757	38
39	10-B label fire rated doors	1998	4,376		10			4,376	39
40	Install cooling units in elevator and MDS office	1998	11,649		10			11,649	40
41	Mini-blinds	1998	1,565		10			1,565	41
42	November 30, 1998 credit	1998	(1,755)		10			(1,755)	42
43	Add suction and liquid filters to compressor	2000	3,982		10			3,982	43
44	Replace wood fence	2000	2,300		10			2,300	44
45	Asphalt and striping project	2000	8,365		10			8,365	45
46	Metal doors, install lighting by staircase	2000	6,010		10			6,010	46
47	Install alarm with keypad at front door	2000	1,177		10			1,177	47
48	Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200		10			2,200	48
49	Install ceramic tiles	2000	1,373		10			1,373	49
50	Power rinse tank for dish washing machine	2001	2,594		10			2,594	50
51	Rebuild condenser water pump	2001	5,198		10			5,198	51
52	Install two grey boxes and mixing valves	2001	4,111		10			4,111	52
53	Install portable chiller	2001	2,891		10			2,891	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914		10			10,914	54
55	Circulating pump	2001	3,385		10			3,385	55
56	Exterior lock doors	2001	3,423		10			3,423	56
57	Painting project	2002	11,500	575	10	575		11,500	57
58	Vinyl blinds	2002	8,765	434	10	434		8,765	58
59	Installation of fire dampers and thermal blankets	2002	5,318	264	10	264		5,318	59
60	Dialysis room renovation	2002	14,500	725	10	725		14,500	60
61	Replace controller on air-conditioner	2002	3,570	179	10	179		3,570	61
62	Painting project	2002	9,540	477	10	477		9,540	62
63	Installation of chemical treatment system	2002	2,300	115	10	115		2,300	63
64	Roof project	2002	3,350	167	10	167		3,350	64
65	Remove and replace concrete patio	2002	1,800	90	10	90		1,800	65
66	Pro Tech Systems project	2002	1,793	92	10	92		1,793	66
67	Installation of oak fire doors	2003	2,156	216	10	216		2,052	67
68	Installation of new chandeliers and wall sconces	2003	4,635	464	10	464		4,408	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,383,963	\$ 3,798		\$ 399,784	\$ 395,986	\$ 7,766,907	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

0039321

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 12A, Carried Forward		\$ 12,383,963	\$ 3,798		\$ 399,784	\$ 395,986	\$ 7,766,907	1
2	Chandeliers and wall sconces	2002	3,739	186	10	186		3,739	2
3	Installation of break tank system	2003	1,892	189	10	189		1,796	3
4	Fire pump project	2003	4,270	427	10	427		4,057	4
5	Installed gauge and adjust compressor core	2004	1,557	156	10	156		1,326	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	206	10	206		1,751	6
7	Replace relay and diode in elevator	2004	3,398	340	10	340		2,890	7
8	Installed and rewired new detector edge	2004	1,600	160	10	160		1,360	8
9	Installed door locks	2004	3,192	319	10	319		2,712	9
10	Installation of new detector unit on elevator	2005	2,290	229	10	229		1,718	10
11	Furnish and install glass frame on receptionist counter	2005	1,495	150	10	150		1,125	11
12	Bearing job on washing machine	2005	1,718	172	10	172		1,290	12
13	Installed new coils in walk-in cooler	2005	1,955	196	10	196		1,470	13
14	Installed and wired new detector edge on elevator	2005	2,720	272	10	272		2,040	14
15	Installation of drier exhaust with booster fan	2005	1,500	150	10	150		1,125	15
16	Keypad alarm installation	2005	1,222	122	10	122		915	16
17	Two doors with custom hinges and locks	2005	1,042	104	10	104		780	17
18	Powertron loadbank electrical test project	2006	5,652	565	10	565		3,673	18
19	Water heating boiler system and valve repair	2006	12,648	1,265	10	1,265		8,222	19
20	Trane chiller troubleshooting	2006	2,647	265	10	265		1,722	20
21	Replace contactors and fuses for trane chiller	2006	4,651	465	10	465		3,023	21
22	Replace controller and isolation relay on chiller	2006	5,816	582	10	582		3,783	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	520	10	520		3,380	23
24	Installation of new electrical receptacles	2006	4,229	423	10	423		2,749	24
25	Valve and sprinkler head replacement	2006	5,023	502	10	502		3,263	25
26	Furnish and install elevator car station	2006	1,794	179	10	179		1,164	26
27	Rewire entire building for telephones	2006	16,500	2,710	10	1,650	(1,060)	13,375	27
28	Furnish and install elevator mount and car stations	2006	5,660	566	10	566		3,679	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	9,626	10	9,626		62,569	29
30	Install electrical receptacles	2006	26,565	2,657	10	2,657		17,270	30
31	Remove and repipe sanitary plumbing line	2006	9,740	974	10	974		6,331	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	9,421	10	9,421		61,237	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,716,208	\$ 37,896		\$ 432,822	\$ 394,926	\$ 7,992,441	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

0039321

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		\$ 12,716,208	\$ 37,896		\$ 432,822	\$ 394,926	\$ 7,992,441	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	7,025	10	7,025		45,662	2
3	Install kitchen fire suppression system and range guard	2006	2,900	290	10	290		1,885	3
4	Installation of water heater pump	2006	3,342	334	10	334		2,171	4
5	Purchase of ceiling tile	2006	3,868	387	10	387		2,515	5
6	Replacement of 100 ton compressor	2006	32,280	3,228	10	3,228		20,982	6
7	Insurance refund of damaged compressor	2006	(26,597)	(2,660)	10	(2,660)		(17,290)	7
8	Furnish and install heat exchanger	2006	6,040	604	10	604		3,926	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	132	10	132		858	9
10	Installation of new current sensing relay for compressor	2006	1,312	131	10	131		852	10
11	Remove and rebuild concrete block firewall	2006	1,850	185	10	185		1,203	11
12	Furnish and install insulated window units	2006	1,025	103	10	103		669	12
13	Remove and install border, wallcovering and paint	2006	43,740	4,374	10	4,374		28,431	13
14	Remove and install cove base	2007	8,566	857	10	857		4,713	14
15	Furnish bed wall bumper guards	2007	8,318	832	10	832		4,576	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	5,770	10	5,770		31,735	16
17	Ceiling project and cove base installation	2007	21,610	2,161	10	2,161		11,885	17
18	Installation of wall sconces	2007	16,350	1,635	10	1,635		8,993	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	2,636	10	2,636		14,498	19
20	Custom laminate work station with cabinets	2007	5,277	528	10	528		2,904	20
21	Remove and install carpet and cove base	2007	3,322	332	10	332		1,826	21
22	Remove and install ceramic tile	2007	30,921	3,524	10	3,092	(432)	17,654	22
23	Remove and relocate lighting tracks	2007	4,732	473	10	473		2,602	23
24	Remove and install ceiling	2007	13,500	1,350	10	1,350		7,425	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	8,880	10	8,880		48,840	25
26	Remove cove base and install ceramic tile	2007	22,464	2,246	10	2,246		12,353	26
27	Painting	2007	2,367	237	10	237		1,303	27
28	Remove and install cove base and corner guards	2007	17,586	1,759	10	1,759		9,674	28
29	Furnish signs, crown molding and window treatments	2007	8,791	879	10	879		4,835	29
30	Furnish and install quarry tile	2007	4,575	458	10	458		2,519	30
31	Install fireguard FST for generator	2007	18,993	1,899	10	1,899		10,445	31
32	Drywall project	2007	3,040	304	10	304		1,672	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,220,815	\$ 88,789		\$ 483,283	\$ 394,494	\$ 8,284,757	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

0039321

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		\$ 13,220,815	\$ 88,789		\$ 483,283	\$ 394,494	\$ 8,284,757	1
2	Relocate controller and rewire chiller	2007	2,661	266	10	266		1,463	2
3	Furnish and install new elevator mount stations	2007	7,177	718	10	718		3,949	3
4	Furnish and install elevator car station	2007	17,640	1,764	10	1,764		9,702	4
5	Flush mount hall elevator station	2007	2,000	200	10	200		1,100	5
6	Furnish and install new tramco sewage pump	2007	5,315	532	10	532		2,926	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	475	10	475		2,613	7
8	Relocate sprinkler heads	2007	2,785	279	10	279		1,534	8
9	Plumbing project	2007	3,040	304	10	304		1,672	9
10	Installation of respirator monitor system	2007	3,244	324	10	324		1,782	10
11	Replace 2 valves on water heater	2008	2,920	292	10	292		1,314	11
12	Sheet vinyl for dialysis area	2008	2,966	297	10	297		1,336	12
13	Install pipe run across ceiling, electrical wiring	2009	2,530	253	10	253		886	13
14									14
15	Furnish and install drywall, paint walls	2009	4,125	413	10	413		1,445	15
16	Install new microprocessor controllers on both elevators,	2009	75,000	7,500	10	7,500		26,250	16
17	new selectors, new wiring, new power door operators								17
18	Level, petromat, resurface and strip pavement in parking lot	2009	79,790	7,979	10	7,979		27,927	18
19	Bathroom - Remodel (32 rooms)	2009	89,600	9,856	10	8,960	(896)	31,360	19
20	- Remove ceramic tile in bathrooms, new ceramic wall								20
21	tile, new wallcoverings, sheet vinyl, light fixtures,								21
22	mirrors, grab bars, new sinks & towel bars								22
23	Install conduit with new circuits and new receptacles in elevators	2009	2,575	258	10	258		903	23
24	Installation to power rod out station	2009	4,850	485	10	485		1,698	24
25	Category 6 cable (550mhz)	2010	4,301	430	10	430		1,075	25
26	Repack both sides of fire pump, replace flow switches	2010	3,278	328	10	328		820	26
27									27
28	Elevator oil contamination removal	2011	3,500	350	10	350		525	28
29	Remove pilot assembly and clean hot water heater	2011	2,751	275	10	275		413	29
30	Purchase of six shower pan bases	2011	4,332	433	10	433		650	30
31	Purchase of six shower stalls	2011	7,112	711	10	711		1,067	31
32	Purchase of six shower stalls	2011	7,636	764	10	764		1,146	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,566,693	\$ 124,275		\$ 517,873	\$ 393,598	\$ 8,410,313	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 13,566,693	\$ 124,275		\$ 517,873	\$ 393,598	\$ 8,410,313	1
2	Remove and install new hot water heater in mechanical room	2011	8,850	885	10	885		1,328	2
3	Replace and install heat exchanger	2011	12,192	1,219	10	1,219		1,829	3
4	Purchase of gas water heater	2011	5,828	583	10	583		874	4
5	Purchase of heat exchanger unit	2011	3,034	303	10	303		455	5
6	Purchase and install water softener tank	2011	9,950	995	10	995		1,493	6
7	Install new cables in existing conduits	2012	21,309	1,065	10	1,065		1,065	7
8	Install new cables in existing conduits	2012	3,441	172	10	172		172	8
9	Demo 20' block wall, install acoustical ceiling	2012	7,900	395	10	395		395	9
10	Remove old dropped ceiling, install new acoustical ceiling	2012	4,082	204	10	204		204	10
11	Remove section of block wall, build walls in dialysis room	2012	3,107	155	10	155		155	11
12	Remove cove base, install sheet vinyl, laminate nurses station	2012	46,125	2,306	10	2,306		2,306	12
13	Installation of smoke detectors, recall panel in elevators	2012	12,800	640	10	640		640	13
14	Installation of 5 dialysis boxes and replace piping	2012	15,649	782	10	782		782	14
15	Relocate 11 sprinkler heads into new drop ceiling	2012	3,867	193	10	193		193	15
16	Installation of 18 new receptacles and circuits, outlets	2012	4,177	209	10	209		209	16
17	Furnish and install handrails, wallcovering in elevators	2012	6,069	303	10	303		303	17
18									18
19									19
20									20
21									21
22									22
23	See Attached Schedule L:								23
24	Leasehold Improvements Allocated from Management Company:	1998	15,153						24
25	Leasehold Improvements Allocated from Management Company:	1999	6,329						25
26	Leasehold Improvements Allocated from Management Company:	2000	758						26
27	Leasehold Improvements Allocated from Management Company:	2008	2,280			273	273	22,304	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,759,592	\$ 134,684		\$ 528,555	\$ 393,871	\$ 8,445,020	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	\$ 972,832	\$ 102,954	\$ 102,954	\$	5, 10 years	\$ 661,309	71
72	Current Year Purchases	4,812	241	241		5, 10 years	241	72
73	Fully Depreciated Assets	1,467,027	1,139	1,139		5, 10 years	1,462,449	73
74	Allocated from Therapy Masters, Mgt Co:	124,523		1,548	1,548		119,282	74
75	TOTALS	\$ 2,569,194	\$ 104,334	\$ 105,882	\$ 1,548		\$ 2,243,281	75

D. Vehicle Costs. (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Toyota Camry	2004	\$ 10,770	\$	\$	\$	5 years	\$ 10,770	76
77										77
78										78
79	Allocated from Management Company:			25,575		3,668	3,668		16,671	79
80	TOTALS			\$ 36,345	\$	\$ 3,668	\$ 3,668		\$ 27,441	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,678,707	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 239,018	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 638,105	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 399,087	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,715,742	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	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

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: 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: \$ 29,460 Description: Ice-maker \$1,860, Postage meter \$1,069, Copier \$18,966, Dish Machine \$4,140, Mgt Co:\$3,425
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2012 Toyota Highlander	\$ 499.00	\$ 6,768	17
18					18
19	Allocated from Management Company:			4,955	19
20					20
21	TOTAL		\$ 499.00	\$ 11,723	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)

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	\$	5,702	\$ 334,246	\$ 960	5,702	\$ 335,206	1	
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		2,064	122,793	1,988	2,064	124,781	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		6,505	425,662	1,191	6,505	426,853	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				601,604		601,604	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	21,693 hours		520,483		225,142 456	21,693	225,142 520,939	13	
14	TOTAL			\$	520,483	14,271	\$ 1,108,299	\$ 605,743	35,964	\$ 2,234,525	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

XV. BALANCE SHEET - Unrestricted Operating Fund.
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	\$ 331,016	\$ 1,194,937	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,673,972	4,673,972	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	258,553	258,553	6
7	Other Prepaid Expenses	2,956	17,658	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,266,497	\$ 6,145,120	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		313,576	13
14	Buildings, at Historical Cost		11,939,084	14
15	Leasehold Improvements, at Historical Cost	1,816,572	1,820,508	15
16	Equipment, at Historical Cost	1,540,052	2,605,539	16
17	Accumulated Depreciation (book methods)	(2,325,487)	(10,715,742)	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 (spc Escrows		431,371	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		75,575	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,031,137	\$ 6,469,911	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,297,634	\$ 12,615,031	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 257,656	\$ 257,656	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(6,007)	(6,007)	28
29	Short-Term Notes Payable		317,233	29
30	Accrued Salaries Payable	334,286	334,286	30
31	Accrued Taxes Payable (excluding real estate taxes)	(20,370)	(20,370)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		673,000	32
33	Accrued Interest Payable		39,273	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,508,029	2,508,029	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,073,594	\$ 4,103,100	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,491,650	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to GlenShire Real Estate, LP</u>	152,923		43
44	<u>Stockholders Loans</u>	16,497,000	16,497,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 16,649,923	\$ 24,988,650	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 19,723,517	\$ 29,091,750	46
47	TOTAL EQUITY(page 18, line 24)	\$ (13,425,883)	\$ (16,476,719)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,297,634	\$ 12,615,031	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (13,739,794)	1
2	Restatements (describe):		2
3	Adjust Beginning Balance of Retained Earnings @ 1/01/2012	64,303	3
4	For Provider Participation Fee J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (13,675,491)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	249,608	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)	\$ 249,608	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (13,425,883)	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2012Ending: 12/31/2012

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

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

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 16,581,874	1
2	Discounts and Allowances for all Levels	(3,689,448)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,892,426	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,724,262	6
7	Oxygen	863,730	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,587,992	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	837,577	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	81,762	19
20	Radiology and X-Ray	10,638	20
21	Other Medical Services	1,777,727	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,707,704	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	18,548	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,548	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,206,670	30

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,193,891	31
32	Health Care	7,758,050	32
33	General Administration	3,664,230	33
	B. Capital Expense		
34	Ownership	2,616,913	34
	C. Ancillary Expense		
35	Special Cost Centers	1,076,512	35
36	Provider Participation Fee	647,466	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,957,062	40
41	Income before Income Taxes (line 30 minus line 40)**	249,608	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 249,608	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 10,149,958	44
45	Private Pay - Net Inpatient Revenue	241,065	45
46	Medicare - Net Inpatient Revenue	1,557,700	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	546,885	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	396,818	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,892,426	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	1,528	1,674	\$ 78,402	\$ 46.84	1
2	Assistant Director of Nursing	1,225	1,276	43,983	34.47	2
3	Registered Nurses	50,963	53,760	1,385,970	25.78	3
4	Licensed Practical Nurses	36,457	39,542	992,827	25.11	4
5	CNAs & Orderlies	127,277	135,990	1,305,236	9.60	5
6	CNA Trainees					6
7	Licensed Therapist	19,809	21,693	520,483	23.99	7
8	Rehab/Therapy Aides	4,924	5,642	56,435	10.00	8
9	Activity Director	1,944	2,111	34,433	16.31	9
10	Activity Assistants	10,468	12,052	121,034	10.04	10
11	Social Service Workers	7,866	8,452	176,574	20.89	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,818	4,308	100,557	23.34	14
15	Cook Helpers/Assistants	28,738	31,356	300,033	9.57	15
16	Dishwashers					16
17	Maintenance Workers	6,347	6,914	105,474	15.26	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,369	1,542	57,999	37.61	20
21	Assistant Administrator	672	720	35,834	49.77	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,977	27,029	404,958	14.98	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>	391	452	5,198	11.50	33
34	TOTAL (lines 1 - 33)	328,773	354,513	\$ 5,725,430 *	\$ 16.15	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	\$ 45,767	Ln 1, Col 3	35
36	Medical Director	Monthly	103,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	17,370	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	72	3,600	Ln11, Col 3	44
45	Social Service Consultant	30	1,835	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	102	\$ 171,572		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	11,894	\$ 321,145	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	11,894	\$ 321,145		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	
Matthew Carlson	Administrator	0.00 %	\$ 52,718	Workers' Compensation Insurance	\$	150,719	IDPH License Fee	\$	
Sue Bohne	Asst Administrator	0.00 %	5,281	Unemployment Compensation Insurance		172,418	Advertising: Employee Recruitment		
Matthew Carlson	Asst Administrator	0.00 %	35,834	FICA Taxes		451,458	Health Care Worker Background Check		
				Employee Health Insurance		214,716	(Indicate # of checks performed 203)	2,030	
				Employee Meals		21,098	Patient Background Checks	359 3,590	
				Illinois Municipal Retirement Fund (IMRF)*					
				Other Employee Benefits		24,789	See Attached Schedule K:	92,609	
				Union Health and Welfare		15,800			
				401K Match		3,636	Allocated from Therapy Masters, Inc.:	14,707	
				Uniform Allowance		264	Allocated from Management Company:	5,971	
							Less: Public Relations Expense	()	
				See Attached Schedule D:		0	Non-allowable advertising	()	
							Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$	93,833	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 118,907
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)			\$ 1,286,489				Out-of-State Travel	\$	
							In-State Travel		

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

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

Yes

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

Yes

If YES, give association name and amount. **Illinois Council on Long Term Care \$13,427**

(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.

\$ 51,296

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.

\$ 647,466

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.

\$ 21,098

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

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0039321
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
GlenShire Real Estate & Development Limited Partnership	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,901	36,240	36,471	14,568	22,100	30,579	178,859
Jonathan Glenner	8,152	7,595	7,643	3,053	4,631	6,408	37,482
Daniel Glenner	5,571	5,190	5,223	2,086	3,165	4,379	25,614
Elliot Glenner	5,372	5,005	5,037	2,012	3,052	4,223	24,701
David Weinschneider	9,958	9,277	9,336	3,729	5,657	7,828	45,785
Joshua Ray	38,901	36,240	36,471	14,568	22,100	30,579	178,859
Total compensation received from other Nursing Homes	106,855	99,547	100,181	40,016	60,705	83,996	491,300

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	4,470
Point ClickCare	Computers	35,671
IIT Sourcingtech	Computers	600
EHealth Data Solutions	Computer Services	5,160
McGladrey LLP	Accounting	45,852
Frost, Ruttenberg & Rothblatt	Accounting	625
Much Shelist	Legal	10,976
Ashman & Stein	Legal	5,458
Polsinelli Shughart	Legal	645
Marilyn Dunn	Legal	1,525
Law Offices of Laurie Wasserman	Legal	15,000
Commitment Consulting	A/R Collections	8,631
Personnel Planners, Inc.	Unemployment Consulting	3,322
Cindy Stachura	Consultant	1,200
		<u>139,135</u>

Allocated from Management Co:	
Point ClickCare - Computer Services	181
Lexis Nexis - Computer Services	117
Health Data Systems, Inc. - Computer Services	146
Ashman & Stein - Legal	215
McGladrey LLP - Accounting Services	22,993
Harold Geiser - Accounting	12,289
Frost, Ruttenberg & Rothblatt - Accounting	868
Marilyn P. Dunn - Legal	229
Much Shelist - Legal	140
Total allocated from Management Co.	<u>37,178</u>

Total allocated from Therapy Masters:	5,590
GlenShire Real Estate & Development LLC:	
Much Shelist - Legal	600
Skidelsky & Associates - Real Estate Tax Reduction	<u>144,951</u>
Total allocated from GlenShire Real Estate & Development, LLC.	145,551
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-144,951
Non-Allowable Expenses:	
McGladrey LLP - Accounting	-40,918
Polsinelli Shughart - Legal - A/R Collections	-645
Marilyn Dunn - Legal - out of period	-1,300
Commitment Consulting - A/R Collections	<u>-8,631</u>
	<u>-51,494</u>
Total adjustments page 21, Sch C.	<u><u>-8,126</u></u>
Total Schedule V, line 19, column 8	<u><u>131,009</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	35,742
FUTA	311
SUTA	1,548
401K Match	2,902
Insurance - Hospital	43,779
Employee Benefits	4,619
Other Employee Benefits	203
Workers Compensation Insurance	1,300
Total allocated from Management Co.	90,404
Allocated Employee Benefits to Line #'s 7 & 27	(90,404)
Allocated from Therapy Masters, Inc.	
FICA taxes	46,182
FUTA	521
SUTA	859
401K Match	4,376
Insurance - Hospital	17,126
Other Employee Benefits	1,209
Workers Compensation Insurance	2,186
Uniform Allowance	305
Total allocated from Therapy Masters, Inc.	72,764
Allocated Employee Benefits to Line #'s 15 & 27	(72,764)
Total	0

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Loans Receivable - Employees	27,688
Due Affiliates	10,000
Interco GlenBar	3,498
Accrued Provider Participation Fee - Tax	287,117
Accrued 401K	425
Accrued Wage Assignment	192
Credit Union	-131
Accrued Union Dues	4,054
Accrued Management Fees	994,514
Due to Third Party	1,180,672
Total, Page 17, Line36	<u>2,508,029</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	(639)	43
Non-allowable owner interest expense	(65,575)	32
Non-allowable IL Council on Long Term Care fee	(14,794)	20
Non-allowable professional fees	(51,494)	19
Non-allowable office expense	(1,515)	43
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(131,036)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(341,510)	10
Adjust Mgt. Co. Food to cost	(79,205)	2
Non-allowable auto expense - marketing	(4,636)	25
Non-allowable miscellaneous expense	572	21
Total	<u>(689,832)</u>	

See Accountants' Compilation Report

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

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/2012 - G/L# 210:	-731,000.00		-731,000.00	
2011 real estate taxes paid		734,593.69	734,593.69	
Cash Received 4/04/12 for the reduction of 2008 real estate taxes		-107,268.36	-107,268.36	
Estimated 2012 real estate taxes: (SEE BELOW)				
*2011 tax estimate:	646,419.86			
Estimated increase	4.00%			
Estimated 2012 taxes	672,276.65			
USE	673,000.00		673,000.00	-673,000.00
Totals	-731,000.00	627,325.33	569,325.33	-673,000.00

Real estate tax history:

Year	Amount	Increase \$	%
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	-35,595.24	-5.06%
2003	686,735.80	18,993.01	2.84%
2004	728,336.76	41,600.96	6.06%
2005	812,535.50	84,198.74	11.56%
2006	815,030.99	2,495.49	0.31%
2007	853,829.05	38,798.06	4.76%
2008	922,622.22	68,793.17	8.06%
2009	681,822.88	-240,799.34	-26.10%
2010	701,966.03	20,143.15	2.95%
2011	734,593.69	32,627.66	4.65%

* While the actual taxes paid for 2011 were \$734,593.69, the result of the Cook County Board of Review show that as a result of our appeal, the 2011 taxes are approximately \$646,419.86. Therefore, the 2012 estimate is based on the most recent 2011 estimated taxes of \$646,419.86.

See Accountants' Compilation Report

Provider Name: GlenShire Nursing & Rehab Ctr, Ltd.
Provider I.D. #: 0039321
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
C N A Trainees	1/13/2012	Chicago, IL	Southern Illinois University C N A Competency Exam	300
C N A Trainees	4/1/2012	Chicago, IL	Southern Illinois University C N A Competency Exam	360
Nursing and Administrative Staff	4/19/2012	Oak Lawn, Il	Open Arm Solutions I Thought Medicare Paid For That!	184
Elliott Glenner	5/2/2012	Glen Ellyn, Il	College of DuPage Administrator Licensing Course	1,416
Matt Carlson, Sherley Mc Clain Marie Rosete, Christine McMullan	9/6/2012	Oak Lawn, Il	Illinois Council on Long Term Care Antipsychotic Drug Quality Management	420
C N A Trainees	10/4/2012	Chicago, IL	Sandra Bowling C N A Competeney Evaluation	500
C N A Trainees	10/4/2012	Chicago, IL	Southern Illinois University C N A Competency Exam	455
Elliott Glenner	12/31/2012	Glen Ellyn, IL	College of DuPage Administrator Licensing Course	408
C N A's who left training program before its completion			Payroll Deductions	(4,732)
			Allocated From Management Company	730
			Allocated From Therapy Masters	1,698
			Total	1,739

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Tolls, Parking, Mileage	Stickers	Repairs & Maintenance	Truck Rental	Total
Direct Expense	4,650	3,814	99	2,020	109	10,692
Non-allowable auto expense - marketing						-4,636
Allocated from Therapy Masters, Inc.						999
Allocated from Management Company						2,831
TOTAL	4,650	3,814	99	2,020	109	9,886

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 103,052/460,292 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		
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
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2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>	<u>149,589</u>
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS <u>GLENBRIDGE</u> 93929 18.66%	<u>GLENCREST</u> 92,291 18.34%	<u>GLEN OAKS</u> 105,965 21.05%	<u>GLEN ELSTON</u> 37,609 7.47%
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2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>
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		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%	<u>GLEN ELSTON</u> 37,909 7.01%
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2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
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		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%	<u>GLEN ELSTON</u> 37,909 7.01%
--	--	-------------------------------------	--	--------------------------------------	---------------------------------------	---------------------------------------

2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
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		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%	<u>GLEN ELSTON</u> 37,909 7.01%
--	--	-------------------------------------	--	--------------------------------------	---------------------------------------	---------------------------------------

2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
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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

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

GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
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

GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
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

GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL
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	28,224
Employment Fees	71,743
Joint Commission Annual Fees	6,510
Cook County Department of Environmental Control Inspection Fee	448
Secretary of State Annual Report Fee	200
Thompson Elevator Inspection Fee	20
Village of Richton Park Elevator Inspection, Health Inspection Fee	258
Non-allowable Illinois Council on Long Term Care PAC Fees	(14,794)
Total	92,609

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 103,052/460292 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	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%
		161,632	27,690	31,645	11,328	24,520	24,653
Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							

		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%
		161,632	27,690	31,645	11,328	24,520	24,653

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

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

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

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

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