



Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

# 0039321 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/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	142	Skilled (SNF)	142	51,830	1
2		Skilled Pediatric (SNF/PED)			2
3	152	Intermediate (ICF)	152	55,480	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,310	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	18,167	202	8,629	26,998	8
9	SNF/PED					9
10	ICF	49,355	1,275	465	51,095	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	67,522	1,477	9,094	78,093	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.77%

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? Yes

G. 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 127 and days of care provided 7,453

Medicare 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: 12/31/07 Fiscal Year: 12/31/07

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	371,046	57,445	25,221	453,712		453,712	14	453,726		1
2	Food Purchase		415,295		415,295	(22,584)	392,711	(32,250)	360,461		2
3	Housekeeping	257,305	68,551		325,856		325,856		325,856		3
4	Laundry	122,339	11,155	14,900	148,394		148,394		148,394		4
5	Heat and Other Utilities			240,014	240,014		240,014	5,301	245,315		5
6	Maintenance	120,551	79,701	158,713	358,965		358,965	7,856	366,821		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							508	508		7
8	<b>TOTAL General Services</b>	871,241	632,147	438,848	1,942,236	(22,584)	1,919,652	(18,571)	1,901,081		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			22,700	22,700		22,700		22,700		9
10	Nursing and Medical Records	3,346,684	1,408,570	2,320	4,757,574		4,757,574	(549,777)	4,207,797		10
10a	Therapy	342,963	10,639	784,484	1,138,086		1,138,086	(203,315)	934,771		10a
11	Activities	114,964	5,154	3,558	123,676		123,676		123,676		11
12	Social Services	67,961		3,809	71,770		71,770		71,770		12
13	CNA Training										13
14	Program Transportation			1,496	1,496		1,496		1,496		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							65,903	65,903		15
16	<b>TOTAL Health Care and Programs</b>	3,872,572	1,424,363	818,367	6,115,302		6,115,302	(687,189)	5,428,113		16
	<b>C. General Administration</b>										
17	Administrative	139,087		1,810,466	1,949,553		1,949,553	(1,736,713)	212,840		17
18	Directors Fees										18
19	Professional Services			143,779	143,779	(26,663)	117,116	(4,401)	112,715		19
20	Dues, Fees, Subscriptions & Promotions			35,681	35,681	2,820	38,501	12,506	51,007		20
21	Clerical & General Office Expenses	252,100	62,886	27,539	342,525	(2,620)	339,905	363,026	702,931		21
22	Employee Benefits & Payroll Taxes			752,240	752,240	22,384	774,624		774,624		22
23	Inservice Training & Education			1,693	1,693		1,693	2,291	3,984		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			8,110	8,110		8,110	6,928	15,038		25
26	Insurance-Prop.Liab.Malpractice			427,823	427,823		427,823	2,370	430,193		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							60,929	60,929		27
28	<b>TOTAL General Administration</b>	391,187	62,886	3,207,331	3,661,404	(4,079)	3,657,325	(1,293,064)	2,364,261		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,135,000	2,119,396	4,464,546	11,718,942	(26,663)	11,692,279	(1,998,824)	9,693,455		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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			199,453	199,453		199,453	411,572	611,025			30
31	Amortization of Pre-Op. & Org.			6,693	6,693		6,693		6,693			31
32	Interest			37,927	37,927		37,927	466,907	504,834			32
33	Real Estate Taxes					26,663	26,663	783,711	810,374			33
34	Rent-Facility & Grounds			2,488,927	2,488,927		2,488,927	(2,488,927)				34
35	Rent-Equipment & Vehicles			2,171	2,171		2,171	8,313	10,484			35
36	Other (specify):*							51,251	51,251			36
37	<b>TOTAL Ownership</b>			2,735,171	2,735,171	26,663	2,761,834	(767,173)	1,994,661			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		370,468	203,231	573,699		573,699		573,699			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,968	160,968		160,968		160,968			42
43	Other (specify):* <b>Non-Allowable</b>			131,454	131,454		131,454	(131,454)				43
44	<b>TOTAL Special Cost Centers</b>		370,468	495,653	866,121		866,121	(131,454)	734,667			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,135,000	2,489,864	7,695,370	15,320,234		15,320,234	(2,897,451)	12,422,783			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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

# 0039321

Report Period Beginning: 1/01/2007

Ending: 12/31/2007

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(27,525)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,246)	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	(24,748)	43		18
19	Entertainment	(311)	43		19
20	Contributions	(250)	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	(98,181)	43		24
25	Fund Raising, Advertising and Promotional	(6,684)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(638,960)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (797,905)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(2,099,546)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (2,099,546)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (2,897,451)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X	405	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$ 405		47

BHF USE ONLY						
48		49		50		51
						52

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS  
 Glenshire Nursing & Rehabilitation Centre

ID# 0039321

Report Period Beginning: 1/01/2007

Ending: 12/31/2007

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (160,543)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(389,236)	10	2
3	Adjust Mgt Co. food to cost	(32,298)	2	3
4	Non-allowable professional fees	(46,848)	19	4
5	Non-allowable patient clothing	(34)	43	5
6	Non-allowable trust fees	(6,128)	21	6
7	Non-allowable IL Council on Long Term Care fee	(3,873)	20	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(638,960)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Glenshire Nursing &amp; Rehabilitation Centre

# 0039321

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

## 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)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	14	0	0	0	0	0	14	1
2	Food Purchase	(32,298)	0	0	0	0	48	0	0	0	0	0	(32,250)	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	5,301	0	0	0	0	0	0	0	0	5,301	5
6	Maintenance	0	0	7,830	0	0	26	0	0	0	0	0	7,856	6
7	Other (specify):*	0	0	508	0	0	0	0	0	0	0	0	508	7
8	<b>TOTAL General Services</b>	<b>(32,298)</b>	<b>0</b>	<b>13,639</b>	<b>0</b>	<b>0</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,571)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(549,779)	0	0	0	0	2	0	0	0	0	0	(549,777)	10
10a	Therapy	0	0	0	0	0	(203,315)	0	0	0	0	0	(203,315)	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	0	65,903	0	0	0	0	0	65,903	15
16	<b>TOTAL Health Care and Programs</b>	<b>(549,779)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(137,410)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(687,189)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(674,213)	(1,062,500)	0	0	0	0	0	0	0	(1,736,713)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(46,848)	0	15,506	0	26,663	278	0	0	0	0	0	(4,401)	19
20	Fees, Subscriptions & Promotions	(3,873)	0	11,581	0	0	4,798	0	0	0	0	0	12,506	20
21	Clerical & General Office Expenses	(6,128)	0	353,883	0	6,128	9,143	0	0	0	0	0	363,026	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	439	0	0	1,852	0	0	0	0	0	2,291	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	6,016	0	0	912	0	0	0	0	0	6,928	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,370	0	0	0	0	0	0	0	0	2,370	26
27	Other (specify):*	0	0	59,939	0	0	990	0	0	0	0	0	60,929	27
28	<b>TOTAL General Administration</b>	<b>(56,849)</b>	<b>0</b>	<b>(224,479)</b>	<b>(1,062,500)</b>	<b>32,791</b>	<b>17,973</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,293,064)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(638,926)</b>	<b>0</b>	<b>(210,840)</b>	<b>(1,062,500)</b>	<b>32,791</b>	<b>(119,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,998,824)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

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

	Capital Expense	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)
	<b>D. Ownership</b>												
30	Depreciation	0	0	22,774	0	388,798	0	0	0	0	0	0	411,572 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(27,525)	0	0	0	494,432	0	0	0	0	0	0	466,907 32
33	Real Estate Taxes	0	0	11,744	0	771,967	0	0	0	0	0	0	783,711 33
34	Rent-Facility & Grounds	0	0	0	0	(2,488,927)	0	0	0	0	0	0	(2,488,927) 34
35	Rent-Equipment & Vehicles	0	0	8,313	0	0	0	0	0	0	0	0	8,313 35
36	Other (specify):*	0	0	0	0	51,251	0	0	0	0	0	0	51,251 36
37	<b>TOTAL Ownership</b>	<b>(27,525)</b>	<b>0</b>	<b>42,831</b>	<b>0</b>	<b>(782,479)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(767,173) 37</b>
	<b>Ancillary Expense</b>												
	<b>E. Special Cost Centers</b>												
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):*	(131,454)	0	0	0	0	0	0	0	0	0	0	(131,454) 43
44	<b>TOTAL Special Cost Centers</b>	<b>(131,454)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(131,454) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(797,905)</b>	<b>0</b>	<b>(168,009)</b>	<b>(1,062,500)</b>	<b>(749,688)</b>	<b>(119,349)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,897,451) 45</b>

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook			
		GlenLake Terrace Nursing & Rehabilitation Ctr,Ltd.	Waukegan			

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	Total from Page 6A	\$ 747,966	Glen Health and Home Management, Inc.	A	\$ 579,957	\$ (168,009)	1
2	V							2
3	V	Total from Page 6B	1,062,500	GlenBar Management Company, Ltd.	B		(1,062,500)	3
4	V							4
5	V	Total from Page 6C	2,488,927	GlenShire Real Estate and Development Limited Partnership	C	1,739,239	(749,688)	5
6	V							6
7	V	Total from Page 6D	784,484	Therapy Masters, Inc.	D	665,135	(119,349)	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 80.00 % by Sidney Glenner & 20.00 % by Barry Ray				11
12	V			C: Owned 60.00 % (constructively) by Sidney Glenner & 20.00 % by Barry Ray				12
13	V			D: Owned 80.00 % by Sidney Glenner and 20.00 % by Barry Ray				13
14	Total		\$ 5,083,877			\$ 2,984,331	\$ * (2,099,546)	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# 0039321Report Period Beginning: 1/01/2007 Ending: 12/31/2007

## 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	\$ 747,966	Glen Health and Home Management, Inc.	A	\$	\$ (747,966)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	5,301	5,301
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,489	4,489
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	15,506	15,506
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	11,581	11,581
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	34,781	34,781
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	60,447	60,447
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	439	439
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	6,016	6,016
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	2,370	2,370
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	22,774	22,774
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,744	11,744
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,313	8,313
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,341	3,341
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	73,753	73,753
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	319,102	319,102
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(60,447)	(60,447)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	508	508
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	11,255	11,255
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	48,684	48,684
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 747,966			\$ 579,957	\$ * (168,009)

\* 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	17	Administrative	\$ 1,062,500	GlenBar Management Company, Ltd.	B	\$	\$	(1,062,500)	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total			\$ 1,062,500			\$ 0	\$ *	(1,062,500)	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	21 Clerical	\$	GlenShire Real Estate & Development Limited Partnership	C	\$ 6,128	\$ 6,128	15
16	V	30 Depreciation		GlenShire Real Estate & Development Limited Partnership	C	388,798	388,798	16
17	V	32 Interest Income		GlenShire Real Estate & Development Limited Partnership	C	(59,413)	(59,413)	17
18	V	32 Interest Expense		GlenShire Real Estate & Development Limited Partnership	C	549,485	549,485	18
19	V	33 Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	C	771,967	771,967	19
20	V	34 Rental Income	2,488,927	GlenShire Real Estate & Development Limited Partnership	C		(2,488,927)	20
21	V	32 Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	C	4,360	4,360	21
22	V	36 Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	C	51,251	51,251	22
23	V	19 Professional Fees		GlenShire Real Estate & Development Limited Partnership	C	26,663	26,663	23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,488,927			\$ 1,739,239	\$ * (749,688)	39

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2007Ending: 12/31/2007

## 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	\$ 784,484	Therapy Masters, Inc.	D	\$ 581,169	\$ (203,315)	15
16	V	19 Professional Fees		Therapy Masters, Inc.	D	278	278	16
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	D	90	90	17
18	V	20 Employment Fees		Therapy Masters, Inc.	D	4,708	4,708	18
19	V	6 Plant Supplies		Therapy Masters, Inc.	D	26	26	19
20	V	21 Clerical		Therapy Masters, Inc.	D	546	546	20
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	66,893	66,893	21
22	V	23 Training and Education		Therapy Masters, Inc.	D	1,852	1,852	22
23	V	25 Auto Expenses		Therapy Masters, Inc.	D	912	912	23
24	V	2 Food Purchase		Therapy Masters, Inc.	D	48	48	24
25	V	21 Clerical Salaries		Therapy Masters, Inc.	D	8,597	8,597	25
26	V	22 Employee Benefits		Therapy Masters, Inc.	D	(66,893)	(66,893)	26
27	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	D	65,903	65,903	27
28	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	D	990	990	28
29	V	10 Nursing Supplies		Therapy Masters, Inc.	D	2	2	29
30	V	1 Dietary Supplies		Therapy Masters, Inc.	D	14	14	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		\$ 784,484			\$ 665,135	\$ * (119,349)	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: 1/01/2007 Ending: 12/31/2007

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	154,939	12	19.8 %	Salary	\$ 29,501	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	77,470	8	19.8 %	Salary	14,751	Ln 17, Col 7	2
3	Jonathan Glenner	Clerical	Clerical	0.00 %	40,087	8	19.8 %	Salary	7,633	Ln 21, Col 7	3
4	Daniel Glenner	Clerical	Clerical	0.00 %	24,884	8	19.8 %	Salary	4,738	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	154,939	8	19.8 %	Salary	29,501	Ln 21, Col 7	5
6	Barry Ray	Vice President	Administrative	20.00 %	154,939	8	19.8 %	Salary	29,501	Ln 17, Col 7	6
7	David Weinschneider	Administrative	Administrative	0.00 %	25,728	8	19.8 %	Salary	4,899	Ln 21, Col 7	7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 120,524		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2007 Ending: 2/31/2007

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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	488,234	6	\$ 33,143	\$ 78,093	\$ 5,301	1	
2	6	Repairs and Maintenance	Resident Days	488,234	6	28,068	78,093	4,489	2	
3	19	Professional Fees	Resident Days	488,234	6	96,943	78,093	15,506	3	
4	20	Licenses,Permits and Inspection	Resident Days	488,234	6	72,406	78,093	11,581	4	
5	21	Clerical	Resident Days	488,234	6	217,451	78,093	34,781	5	
6	22	Employee Benefits and Payroll	Resident Days	488,234	6	377,909	78,093	60,447	6	
7	23	Training and Education	Resident Days	488,234	6	2,742	78,093	439	7	
8	25	Auto Expenses	Resident Days	488,234	6	37,611	78,093	6,016	8	
9	26	Insurance	Resident Days	488,234	6	14,819	78,093	2,370	9	
10	30	Depreciation	Resident Days	488,234	6	142,381	78,093	22,774	10	
11	33	Real Estate Taxes	Resident Days	488,234	6	73,422	78,093	11,744	11	
12	35	Equipment and Vehicle Rental	Resident Days	488,234	6	51,971	78,093	8,313	12	
13	6	Janitorial Salaries	Resident Days	488,234	6	20,887	20,887	78,093	3,341	13
14	17	Officer's Salaries	Resident Days	488,234	6	461,100	461,100	78,093	73,753	14
15	21	Administrative Salaries	Resident Days	488,234	6	1,995,010	1,995,010	78,093	319,102	15
16	22	Employee Benefits	Payroll					(60,447)	16	
17	7	Employee Benefits - Janitorial	Payroll					508	17	
18	27	Employee Benefits - Officer's	Payroll					11,255	18	
19	27	Employee Benefits - Admin	Payroll					48,684	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 3,625,863	\$ 2,476,997	\$ 579,957	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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	Capmark Finance		X	Mortgage	\$142,999.26	4/28/04	\$ 10,935,500	\$ 10,164,184	4/01/2030	0.0535	\$ 549,485	1								
2	Capmark Finance		X	Amortization of mortgage costs							4,360	2								
3	MB Financial Bank		X	Finance equipment purchase	\$6,820.72	12/22/03	380,930	76,186	12/22/2008	0.0725	9,679	3								
4												4								
5												5								
<b>Working Capital</b>																				
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$149,819.98		\$ 11,316,430	\$ 10,240,370			\$ 563,524	9								
<b>B. Non-Facility Related*</b>																				
10										Interest Income Offset:	(58,690)	10								
11												11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			(58,690)	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 11,316,430	\$ 10,240,370			\$ 504,834	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 51,251 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.)



**IMPORTANT NOTICE**

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2006 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

**2006 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Glenshire Nursing & Rehabilitation Centr 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 Cos**

Enter the tax index number and real estate tax assessed for 2006 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2006

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>31-34-100-012-0000</u>	<u>22660 S. Cicero Ave, Richton Park II</u>	<u>\$ 815,030.99</u>	<u>\$ 815,030.99</u>
2. <u>Allocated from Management Company:</u>		<u>\$ 73,422.00</u>	<u>\$ 11,744.00</u>
3. _____		<u>\$ _____</u>	<u>\$ _____</u>
4. _____		<u>\$ _____</u>	<u>\$ _____</u>
5. _____		<u>\$ _____</u>	<u>\$ _____</u>
6. _____		<u>\$ _____</u>	<u>\$ _____</u>
7. _____		<u>\$ _____</u>	<u>\$ _____</u>
8. _____		<u>\$ _____</u>	<u>\$ _____</u>
9. _____		<u>\$ _____</u>	<u>\$ _____</u>
10. _____		<u>\$ _____</u>	<u>\$ _____</u>
	<b>TOTALS</b>	<u>\$ 888,452.99</u>	<u>\$ 826,774.99</u>

**B. Real Estate Tax Cost Allocation:**

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2007

**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:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>146,800</u>	<u>1994</u>	<u>\$ 300,792</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>13,583</u>	<u>2</u>
3	<b>TOTALS</b>	<b>146,800</b>		<b>\$ 314,375</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321

Report Period Beginning:

1/01/2007

Ending:

12/31/2007**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 5,378,369	4
5											5
6	Alloc from				290,111			8,214	8,214		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	617	10	617		18,500	16
17	Electrical outlets and circuits - dialysis room		1997		2,950	98	10	98		2,950	17
18	Air cleaner		1997		1,375	43	10	43		1,375	18
19	Fluorescent and incandescent lights		1997		9,775	323	10	323		9,775	19
20	Waste removal pump		1997		993	35	10	35		993	20
21	Boiler		1997		3,169	105	10	105		3,169	21
22	Food freezer floor		1997		2,700	360	10	360		2,700	22
23	New elevator clutch assembly		1997		1,644	222	10	222		1,644	23
24	Heat exchange for boiler		1997		2,392	320	10	320		2,392	24
25	Gazebo		1998		10,528	1,053	10	1,053		10,178	25
26	Fire sprinkler system repairs		1998		1,604	160	10	160		1,548	26
27	Security system		1998		1,917	192	10	192		1,855	27
28	Storage tank		1998		4,875	488	10	488		4,716	28
29	Elevator repairs		1998		2,706	271	10	271		2,619	29
30	HVAC replacements		1998		3,855	386	10	386		3,730	30
31	Hydraulic repack on all elevators		1998		2,500	250	10	250		2,417	31
32	Replace water heater		1998		2,697	270	10	270		2,609	32
33	Chain link fencing		1998		2,010	201	10	201		1,943	33
34	Elevator repairs		1998		2,747	275	10	275		2,658	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:

1/01/2007 Ending: 12/31/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	\$ 853	10	\$ 853	\$	\$ 7,392	37
38	Dialysis room: kitchen area	1998	2,757	276	10	276		2,391	38
39	10-B label fire rated doors	1998	4,376	438	10	438		3,796	39
40	Install cooling units in elevator and MDS office	1998	11,649	1,165	10	1,165		9,418	40
41	Mini-blinds	1998	1,565	157	10	157		1,516	41
42	November 30, 1998 credit	1998	(1,755)	(176)	10	(176)		(1,525)	42
43	Add suction and liquid filters to compressor	2000	3,982	398	10	398		2,985	43
44	Replace wood fence	2000	2,300	230	10	230		1,725	44
45	Asphalt and striping project	2000	8,365	836	10	836		6,270	45
46	Metal doors, install lighting by staircase	2000	6,010	601	10	601		4,508	46
47	Install alarm with keypad at front door	2000	1,177	118	10	118		885	47
48	Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200	220	10	220		1,650	48
49	Install ceramic tiles	2000	1,373	138	10	138		1,035	49
50	Power rinse tank for dish washing machine	2001	2,594	259	10	259		1,684	50
51	Rebuild condenser water pump	2001	5,198	520	10	520		3,380	51
52	Install two grey boxes and mixing valves	2001	4,111	411	10	411		2,672	52
53	Install portable chiller	2001	2,891	289	10	289		1,879	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914	1,091	10	1,091		7,092	54
55	Circulating pump	2001	3,385	339	10	339		2,203	55
56	Exterior lock doors	2001	3,423	342	10	342		2,223	56
57	Painting project	2002	11,500	1,150	10	1,150		6,325	57
58	Vinyl blinds	2002	8,765	877	10	877		4,823	58
59	Installation of fire dampers and thermal blankets	2002	5,318	532	10	532		2,926	59
60	Dialysis room renovation	2002	14,500	1,450	10	1,450		7,975	60
61	Replace controller on air-conditioner	2002	3,570	357	10	357		1,963	61
62	Painting project	2002	9,540	954	10	954		5,247	62
63	Installation of chemical treatment system	2002	2,300	230	10	230		1,265	63
64	Roof project	2002	3,350	335	10	335		1,843	64
65	Remove and replace concrete patio	2002	1,800	180	10	180		990	65
66	Pro Tech Systems project	2002	1,793	179	10	179		985	66
67	Installation of oak fire doors	2003	2,156	216	10	216		972	67
68	Installation of new chandeliers and wall sconces	2003	4,635	464	10	464		2,088	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,398,918	\$ 21,098		\$ 418,110	\$ 397,012	\$ 5,768,396	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:

1/01/2007 Ending: 12/31/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 12,398,918	\$ 21,098		\$ 418,110	\$ 397,012	\$ 5,768,396	1
2	Chandeliers and wall sconces	2002	3,739	374	10	374		2,057	2
3	Installation of break tank system	2003	1,892	189	10	189		851	3
4	Fire pump project	2003	4,270	427	10	427		1,922	4
5	Installed gauge and adjust compressor core	2004	1,557	156	10	156		546	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	206	10	206		721	6
7	Replace relay and diode in elevator	2004	3,398	340	10	340		1,190	7
8	Installed and rewired new detector edge	2004	1,600	160	10	160		560	8
9	Installed door locks	2004	3,192	319	10	319		1,117	9
10	Installation of new detector unit on elevator	2005	2,290	229	10	229		573	10
11	Furnish and install glass frame on receptionist counter	2005	1,495	150	10	150		375	11
12	Bearing job on washing machine	2005	1,718	172	10	172		430	12
13	Installed new coils in walk-in cooler	2005	1,955	196	10	196		490	13
14	Installed and wired new detector edge on elevator	2005	2,720	272	10	272		680	14
15	Installation of drier exhaust with booster fan	2005	1,500	150	10	150		375	15
16	Keypad alarm installation	2005	1,222	122	10	122		305	16
17	Two doors with custom hinges and locks	2005	1,042	104	10	104		260	17
18	Powertron loadbank electrical test project	2006	5,652	565	10	565		848	18
19	Water heating boiler system and valve repair	2006	12,648	1,265	10	1,265		1,897	19
20	Trane chiller troubleshooting	2006	2,647	265	10	265		397	20
21	Replace contactors and fuses for trane chiller	2006	4,651	465	10	465		698	21
22	Replace controller and isolation relay on chiller	2006	5,816	582	10	582		873	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	520	10	520		780	23
24	Installation of new electrical receptacles	2006	4,229	423	10	423		634	24
25	Valve and sprinkler head replacement	2006	5,023	502	10	502		753	25
26	Furnish and install elevator car station	2006	1,794	179	10	179		269	26
27	Rewire entire building for telephones	2006	27,100	2,710	10	2,710		4,065	27
28	Furnish and install elevator mount and car stations	2006	5,660	566	10	566		849	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	9,626	10	9,626		14,439	29
30	Install electrical receptacles	2006	26,565	2,657	10	2,657		3,985	30
31	Remove and repipe sanitary plumbing line	2006	9,740	974	10	974		1,461	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	9,421	10	9,421		14,132	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,741,763	\$ 55,384		\$ 452,396	\$ 397,012	\$ 5,826,928	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:

1/01/2007 Ending: 12/31/2007

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 12,741,763	\$ 55,384		\$ 452,396	\$ 397,012	\$ 5,826,928	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	7,025	10	7,025		10,537	2
3	Install kitchen fire suppression system and range guard	2006	2,900	290	10	290		435	3
4	Installation of water heater pump	2006	3,342	334	10	334		501	4
5	Purchase of ceiling tile	2006	3,868	387	10	387		580	5
6	Replacement of 100 ton compressor	2006	32,280	3,228	10	3,228		4,842	6
7	Insurance refund of damaged compressor	2006	(26,597)	(2,660)	10	(2,660)		(3,990)	7
8	Furnish and install heat exchanger	2006	6,040	604	10	604		906	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	132	10	132		198	9
10	Installation of new current sensing relay for compressor	2006	1,312	131	10	131		197	10
11	Remove and rebuild concrete block firewall	2006	1,850	185	10	185		278	11
12	Furnish and install insulated window units	2006	1,025	103	10	103		154	12
13	Remove and install border, wallcovering and paint	2006	43,740	4,374	10	4,374		6,561	13
14	Remove and install cove base	2007	8,566	428	10	428		428	14
15	Furnish bed wall bumper guards	2007	8,318	416	10	416		416	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	2,885	10	2,885		2,885	16
17	Ceiling project and cove base installation	2007	21,610	1,080	10	1,080		1,080	17
18	Installation of wall sconces	2007	16,350	818	10	818		818	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	1,318	10	1,318		1,318	19
20	Custom laminate work station with cabinets	2007	5,277	264	10	264		264	20
21	Remove and install carpet and cove base	2007	3,322	166	10	166		166	21
22	Remove and install ceramic tile	2007	35,238	1,762	10	1,762		1,762	22
23	Remove and relocate lighting tracks	2007	4,732	237	10	237		237	23
24	Remove and install ceiling	2007	13,500	675	10	675		675	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	4,440	10	4,440		4,440	25
26	Remove cove base and install ceramic tile	2007	22,464	1,123	10	1,123		1,123	26
27	Painting	2007	2,367	118	10	118		118	27
28	Remove and install cove base and corner guards	2007	17,586	879	10	879		879	28
29	Furnish signs, crown molding and window treatments	2007	8,791	440	10	440		440	29
30	Furnish and install quarry tile	2007	4,575	229	10	229		229	30
31	Install fireguard FST for generator	2007	18,993	950	10	950		950	31
32	Drywall project	2007	3,040	152	10	152		152	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,250,687	\$ 87,897		\$ 484,909	\$ 397,012	\$ 5,866,507	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 Depreciation-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	<b>Totals from Page 12C, Carried Forward</b>		\$ 13,250,687	\$ 87,897		\$ 484,909	\$ 397,012	\$ 5,866,507	1
2	Relocate controller and rewire chiller	2007	2,661	133	10	133		133	2
3	Furnish and install new elevator mount stations	2007	7,177	359	10	359		359	3
4	Furnish and install elevator car station	2007	17,640	882	10	882		882	4
5	Flush mount hall elevator station	2007	2,000	100	10	100		100	5
6	Furnish and install new tramco sewage pump	2007	5,315	266	10	266		266	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	238	10	238		238	7
8	Relocate sprinkler heads	2007	2,785	139	10	139		139	8
9	Plumbing project	2007	3,040	152	10	152		152	9
10	Installation of respirator monitor system	2007	3,244	162	10	162		162	10
11									11
12									12
13									13
14	Allocated from Management Company:		23,448			2,239	2,239	20,645	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,322,747	\$ 90,328		\$ 489,579	\$ 399,251	\$ 5,889,583	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: 1/01/2007 Ending: 12/31/2007

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 879,407	\$ 90,743	\$ 90,743	\$	10 years	\$ 401,393	71
72	Current Year Purchases	282,842	14,142	14,142		10 years	14,142	72
73	Fully Depreciated Assets	1,175,680	2,086	2,086		5,10 years	1,175,680	73
74	Allocated from Management Company:	124,894		10,583	10,583		114,631	74
75	TOTALS	\$ 2,462,823	\$ 106,971	\$ 117,554	\$ 10,583		\$ 1,705,846	75

D. Vehicle Depreciation (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	\$ 2,154	\$ 2,154	\$	5 years	\$ 7,539	76
77										77
78										78
79	Allocated from Management Company:			22,253		1,738	1,738		21,670	79
80	TOTALS			\$ 33,023	\$ 2,154	\$ 3,892	\$ 1,738		\$ 29,209	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,132,968	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 199,453	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 611,025	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 411,572	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,624,638	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

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

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

This amount was calculated by dividing the total amount to be amortized N/A  
by the length of the lease 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: \$ 5,214 Description: Ice-maker \$1,550, Postage meter \$622, Allocated from Management Co:\$3,042  
(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>Allocated from Management Company:</u>			<u>5,270</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>5,270</u>	21

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

\* 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.

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

**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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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**B. EXPENSES**

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		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)	\$			

**C. CONTRACTUAL INCOME**

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

\$ \_\_\_\_\_

**D. NUMBER OF CNAs TRAINED**

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
  - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	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	\$	5,190	\$ 277,205	\$ 8,832	5,190	\$ 286,037	1	
2	Licensed Speech and Language Development Therapist	Ln 10a, Col 3	hrs		1,527	85,410		1,527	85,410	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		7,438	421,869	1,807	7,438	423,676	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 prescripts				370,063		370,063	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Exceptional Care Program	Ln 39, Col 2					405		405	12	
13	Radiology, Laboratory & Dialysis Other (specify): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a,Col 1	14,737 hours		342,963	203,231		14,737	203,231 342,963	13	
14	TOTAL			\$	342,963	14,155	\$ 987,715	\$ 381,107	28,892	\$ 1,711,785	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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2007

Ending:

12/31/2007**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/2007 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ (65,001)	\$ 1,899,295	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>800,800</u> )	3,756,615	3,756,615	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	243,759	243,759	6
7	Other Prepaid Expenses		71,270	7
8	Accounts Receivable (owners or related parties)	7,299	7,299	8
9	Other(specify):			9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 3,942,672	\$ 5,978,238	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		314,375	13
14	Buildings, at Historical Cost		11,954,039	14
15	Leasehold Improvements, at Historical Cost	1,341,967	1,368,708	15
16	Equipment, at Historical Cost	1,433,311	2,495,846	16
17	Accumulated Depreciation (book methods)	(1,171,691)	(7,624,638)	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 (spe <u>Goodwill</u> )	9,005	9,005	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		97,375	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 1,612,592	\$ 8,614,710	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 5,555,264	\$ 14,592,948	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 770,916	\$ 770,916	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	13,734	13,734	28
29	Short-Term Notes Payable	76,186	76,186	29
30	Accrued Salaries Payable	345,111	345,111	30
31	Accrued Taxes Payable (excluding real estate taxes)	11,609	11,609	31
32	Accrued Real Estate Taxes(Sch.IX-B)		844,000	32
33	Accrued Interest Payable		45,315	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule E:</u>	2,777,915	2,777,915	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 3,995,471	\$ 4,884,786	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,164,184	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due to GlenShire R.E. LLC.</u>	1,911,311		43
44	<u>Due to Officers</u>	11,302,500	11,302,500	44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 13,213,811	\$ 21,466,684	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 17,209,282	\$ 26,351,470	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (11,654,018)	\$ (11,758,522)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 5,555,264	\$ 14,592,948	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (9,685,999)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (9,685,999)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(1,968,019)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,968,019)	17
<b>B. Transfers (Itemize):</b>			
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)	\$ (11,654,018)	24

\* Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 12,389,844	1
2	Discounts and Allowances for all Levels	(3,000,879)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,388,965	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,778,618	6
7	Oxygen	563,477	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,342,095	8
<b>C. Other Operating Revenue</b>			
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	489,642	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	57,744	19
20	Radiology and X-Ray	11,524	20
21	Other Medical Services	1,034,703	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,593,613	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	27,525	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 27,525	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Miscellaneous Income</b>	17	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 17	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,352,215	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,942,236	31
32	Health Care	6,115,302	32
33	General Administration	3,661,404	33
<b>B. Capital Expense</b>			
34	Ownership	2,735,171	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	705,153	35
36	Provider Participation Fee	160,968	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,320,234	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,968,019)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,968,019)	43

\* 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

# 0039321

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

**XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)**

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,224	2,378	\$ 115,677	\$ 48.64	1
2	Assistant Director of Nursing	1,741	1,996	66,061	33.10	2
3	Registered Nurses	43,020	45,471	1,136,143	24.99	3
4	Licensed Practical Nurses	40,964	43,377	944,196	21.77	4
5	CNAs & Orderlies	99,531	105,668	938,628	8.88	5
6	CNA Trainees					6
7	Licensed Therapist	13,727	14,784	342,963	23.20	7
8	Rehab/Therapy Aides	3,411	3,551	31,640	8.91	8
9	Activity Director	2,943	3,093	33,849	10.94	9
10	Activity Assistants	9,330	10,266	81,115	7.90	10
11	Social Service Workers	4,218	4,629	67,961	14.68	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,874	4,179	60,379	14.45	14
15	Cook Helpers/Assistants	29,241	31,850	310,667	9.75	15
16	Dishwashers					16
17	Maintenance Workers	8,593	9,197	120,551	13.11	17
18	Housekeepers	28,085	29,944	257,305	8.59	18
19	Laundry	13,560	14,748	122,339	8.30	19
20	Administrator	1,872	1,995	84,008	42.11	20
21	Assistant Administrator	2,016	2,116	55,079	26.03	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,879	16,427	252,100	15.35	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	143	172	2,239	13.02	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	10,290	10,866	112,100	10.32	33
34	TOTAL (lines 1 - 33)	333,662	356,707	\$ 5,135,000 *	\$ 14.40	34

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

\*\* See instructions.

**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	\$ 25,221	Ln 1, Col 3	35
36	Medical Director	Monthly	22,700	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,215	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	74	3,558	Ln 11, Col 3	44
45	Social Service Consultant	73	3,809	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	147	\$ 57,503		49

**C. CONTRACT NURSES**

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2	\$ 105	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2	\$ 105		53

SEE ACCOUNTANTS' COMPILATION REPORT

**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	
David Zaruba	Administrator	0.00 %	\$ 69,580	Workers' Compensation Insurance	\$ 100,392	IDPH License Fee	\$ 995	
Lenette Clark	Administrator	0.00 %	14,428	Unemployment Compensation Insurance	86,221	Advertising: Employee Recruitment	4,502	
Matthew Carlson	Asst Administrator	0.00 %	48,460	FICA Taxes	390,215	Health Care Worker Background Check		
Katherine Hall	Asst Administrator	0.00 %	865	Employee Health Insurance	113,172	(Indicate # of checks performed )		
Hope Williams	Asst Administrator	0.00 %	5,754	Employee Meals	22,384	Patient Background Checks	282 2,820	
				Illinois Municipal Retirement Fund (IMRF)*		See Attached Schedule K:	26,311	
				Other Employee Benefits	25,151	Allocated from Therapy Masters, Inc.:	4,798	
				Union Health and Welfare	32,180	Allocated from Management Company:	11,581	
				401K Match	4,909	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
B. Administrative - Other				See Attached Schedule D:			0	
Description				Amount				
Management Fees (eliminated in Column 7)				\$ 1,810,466				
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$ 1,810,466				
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				\$ 112,715				

\* 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 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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 \$13,465
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 25,057 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. \$ 160,968  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 22,384 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 The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted 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  
 12/31/2007

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES  
 Part A. Col.3

<b>3</b>		
<b>OTHER RELATED BUSINESS ENTITIES</b>		
<b>Name</b>	<b>City</b>	<b>Type of Business</b>
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	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
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, LTD.  
 Provider # 0039321  
 12/31/2007

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

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

Name	Compensation Received From Other Nursing Homes					Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	40,237	35,987	35,422	15,212	28,081	154,939
David Glenner	20,118	17,994	17,711	7,606	14,041	77,470
Jonathan Glenner	10,410	9,311	9,165	3,936	7,265	40,087
Daniel Glenner	6,462	5,780	5,689	2,443	4,510	24,884
David Weinschneider	6,681	5,976	5,882	2,526	4,663	25,728
Joshua Ray	40,237	35,987	35,422	15,212	28,081	154,939
Barry Ray	40,237	35,987	35,422	15,212	28,081	154,939
Total compensation received from other Nursing Homes	164,382	147,022	144,713	62,147	114,722	632,986

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, LTD.  
 Provider # 0039321  
 12/31/2007

**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	7,034
Advanced Answers on Demand	Computers	440
Kronos	Computers	1,125
E Health Data Solutions	Computers	5,400
IIT/Sourcetechn	Computers	600
RSM McGladrey	Accounting	26,919
Frost, Ruttenberg & Rothblatt	Accounting	300
Sachnoff & Weaver, Ltd.	Legal	13,400
Ira I. Silverstein	Legal	4,054
Myers, Miller, Standa & Krauskopf	Legal	69,891
Personnel Planners, Inc.	Unemployment Consulting	3,507
Little Mendelson	Legal	11,109
		<u>143,779</u>
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		526
RSM McGladrey - Accounting Services		14,604
Frost, Ruttenberg & Rothblatt - Accounting Services		150
Sachnoff & Weaver, Ltd. - Legal Services		226
Total allocated from Management Co.		<u>15,506</u>
Total allocated from Therapy Masters:		278
GlenShire Real Estate & Development LLC:		
Schiller, Klein & McElroy, P.C.-real estate tax reduction		15,147
Fisk, Kart, Katz and Regan, Ltd-real estate tax reduction		11,516
Total allocated from GlenShire Real Estate & Development, LLC.		<u>26,663</u>
Reclass Schiller, Klein & McElroy, P.C. to Line 33		-15,147
Reclass Fisk, Kart, Katz and Regan, Ltd. to Line 33		-11,516
Non-Allowable Expenses:		
Ira I. Silverstein - A/R Collections		-4,054
RSM McGladrey - Accounting Services		-16,339
Myers, Miller & Krauskopf - out of period		-8,966
Sachnoff & Weaver, Ltd.- out of period		-6,380
Little Mendelson - out of period		-11,109
		<u>-46,848</u>
<b>Total adjustments page 21, Sch C.</b>		<u>-31,064</u>
<b>Total Schedule V, line 19, column 8</b>		<u>112,715</u>

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
12/31/2007

**SCHEDULE D**

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Allocated from Management Co.	
FICA taxes	26,469
FUTA	372
SUTA	1,294
401K Match	1,715
Insurance - Hospital	23,079
Employee Benefits	4,234
Other Employee Benefits	2,078
Workers Compensation Insurance	1,206
Total allocated from Management Co.	<u>60,447</u>
Allocated Employee Benefits to Line #'s 7 & 27	(60,447)
Allocated from Therapy Masters, Inc.	
FICA taxes	40,071
FUTA	778
SUTA	1,517
Other	408
401K Match	3,242
Insurance - Hospital	11,815
Uniform Allowance	175
Other Employee Benefits	1,142
Workers Compensation Insurance	7,745
Total allocated from Therapy Masters, Inc.	<u>66,893</u>
Allocated Employee Benefits to Line #'s 15 & 27	(66,893)
Total	<u>0</u>

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
12/31/2007

SCHEDULE E

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Sundry Payable	64,685
Due Affiliates	16,569
Due to Health and Home Management	37,279
Refunds Exchange	-22,131
Accrued Wage Assignment	-224
Credit Union	-431
Accrued Union Dues	1,831
Accrued Management Fees	2,402,087
Due to Third Party	277,288
Due Con. Mutual	962
Total, Page 17, Line36	<u><u>2,777,915</u></u>

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
12/31/2007

SCHEDULE F

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

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Patient Clothing	(34)	43
Non-allowable IL Council on Long Term Care fee	(3,873)	20
Non-allowable professional fees	(46,848)	19
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(160,543)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(389,236)	10
Adjust Mgt. Co. Food to cost	(32,298)	2
Non-allowable bank fees	(6,128)	21
Total	<u>(638,960)</u>	

**See Accountants' Compilation Report**

**GlenShire Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2007**

**SCHEDULE G**

	Accrued 1/1/2007	Payments	Expense	Accrued 12/31/2007
Balance @ 1/01/07	(841,000.00)		(841,000.00)	
2006 real estate taxes paid		815,030.99	815,030.99	
Cash received 10/23/07 for reduction in 2004 real estate taxes.		(46,064.12)	(46,064.12)	
Estimated 2007 real estate taxes:				
2006 taxes	815,030.99			
Estimated increase	3.50%			
Estimated 2007 taxes	843,557.07			
<b>USE</b>	844,000.00		844,000.00	(844,000.00)
Totals	(841,000.00)	768,966.87	771,966.87	(844,000.00)

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%

**See Accountants' Compilation Report**

Provider Name: Glen Shire Nursing & Rehab Ctr.

Provider I.D. #: 0039321

Year Ended: December 31, 2007

SCHEDULE H

Training & Education

<u>Person(s) Attending</u>	<u>Date Attended</u>	<u>Location</u>	<u>Title Sponsor</u>	<u>Total Cost</u>
Sherley McClain, Merville Villa, Mary Chapman	5/1/07	Skokie, IL	Illinois Council on Long Term Care In-Depth Training for Wound Care Nurses	435
Nursing Staff, Admission & Administrative Staff Social Service Dept	7/16/07	Facility	Marcia Colone Advanced Case Management & Social Service Skills	600
Audio Tape David Zaruba	9/1/07		Management Resources Effective Customer Service	78
Nursing Staff	10/10/07	Facility	Pulmonary Exchange Trach Care	580
			Allocated From Management Company	439
			Allocated From Therapy Masters	1,852
			Total	<u>3,984</u>

SEE ACCOUNTANTS' COMPILATION REPORT

GlenShire Nursing and Rehabilitation Centre, LTD.  
Provider #0039321  
12/31/2007

SCHEDULE I

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

	Gasoline	Repairs	Mileage Reimb.	Limo Service	Total
Direct Expense	5,300	953	1,157	700	8,110
Allocated from Therapy Masters, Inc.					912
Allocated from Management Company					6,016
<b>TOTAL</b>	<u>5,300</u>	<u>953</u>	<u>1,157</u>	<u>700</u>	<u>15,038</u>

**See Accountants' Compilation Report**



GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
12/31/2007

SCHEDULE K

**XIX. SUPPORT SCHEDULES**

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F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	13,465
Employment Fees	14,380
Joint Commission Fees	1,040
Secretary of State Annual Report Fee	175
Village of Richton Park Inspection Fee	435
State of Illinois Boiler/Cook County/CLIA Inspection Fee	689
Non-allowable Illinois Council on Long Term Care Fee	(3,873)
Total	<u><u>26,311</u></u>

**See Accountants' Compilation Report**