

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre

0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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	154	Skilled (SNF)	154	56,364	1
2		Skilled Pediatric (SNF/PED)			2
3	158	Intermediate (ICF)	158	57,828	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	114,192	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	23,802	394	8,469	32,665	8
9	SNF/PED					9
10	ICF	57,638	1,412	576	59,626	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	81,440	1,806	9,045	92,291	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.82%

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 6/01/84

J. Was the facility purchased or leased after January 1, 1978?
YES Date 2/14/94 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 110 and days of care provided 7,704

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: 10/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centri # 0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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
	A. General Services										
1	Dietary	449,094	100,367	43,177	592,638		592,638		592,638		1
2	Food Purchase		803,699		803,699	(37,409)	766,290	(53,172)	713,118		2
3	Housekeeping	286,153	120,292		406,445		406,445		406,445		3
4	Laundry	134,980	37,820		172,800		172,800		172,800		4
5	Heat and Other Utilities			279,660	279,660		279,660	6,709	286,369		5
6	Maintenance	104,801	40,922	141,561	287,284		287,284	12,294	299,578		6
7	Other (specify):* Allocated Employee Benefits							635	635		7
8	TOTAL General Services	975,028	1,103,100	464,398	2,542,526	(37,409)	2,505,117	(33,534)	2,471,583		8
	B. Health Care and Programs										
9	Medical Director			95,250	95,250		95,250		95,250		9
10	Nursing and Medical Records	3,521,586	1,398,191	16,656	4,936,433		4,936,433	(561,106)	4,375,327		10
10a	Therapy	443,773	7,339	908,041	1,359,153		1,359,153	(195,564)	1,163,589		10a
11	Activities	148,839	8,613	4,422	161,874		161,874		161,874		11
12	Social Services	142,487		3,465	145,952		145,952		145,952		12
13	CNA Training										13
14	Program Transportation			3,740	3,740		3,740		3,740		14
15	Other (specify):* Allocated Employee Benefits							82,717	82,717		15
16	TOTAL Health Care and Programs	4,256,685	1,414,143	1,031,574	6,702,402		6,702,402	(673,953)	6,028,449		16
	C. General Administration										
17	Administrative	120,600		2,144,077	2,264,677		2,264,677	(2,075,059)	189,618		17
18	Directors Fees										18
19	Professional Services			204,520	204,520		204,520	(41,788)	162,732		19
20	Dues, Fees, Subscriptions & Promotions			110,524	110,524	4,870	115,394	(2,088)	113,306		20
21	Clerical & General Office Expenses	174,524	71,591	114,160	360,275	(4,870)	355,405	480,932	836,337		21
22	Employee Benefits & Payroll Taxes			931,738	931,738	37,409	969,147		969,147		22
23	Inservice Training & Education			3,819	3,819		3,819	3,574	7,393		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			77,942	77,942	(8,880)	69,062	10,649	79,711		25
26	Insurance-Prop.Liab.Malpractice			361,488	361,488		361,488	2,329	363,817		26
27	Other (specify):* Allocated Employee Benefits							74,230	74,230		27
28	TOTAL General Administration	295,124	71,591	3,948,268	4,314,983	28,529	4,343,512	(1,547,221)	2,796,291		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,526,837	2,588,834	5,444,240	13,559,911	(8,880)	13,551,031	(2,254,708)	11,296,323		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	
	D. Ownership											
30	Depreciation			155,475	155,475		155,475	148,550	304,025			30
31	Amortization of Pre-Op. & Org.							110	110			31
32	Interest			9,029	9,029		9,029	554,089	563,118			32
33	Real Estate Taxes							318,379	318,379			33
34	Rent-Facility & Grounds			2,360,350	2,360,350		2,360,350	(2,357,350)	3,000			34
35	Rent-Equipment & Vehicles			269,517	269,517	8,880	278,397	7,460	285,857			35
36	Other (specify):*											36
37	TOTAL Ownership			2,794,371	2,794,371	8,880	2,803,251	(1,328,762)	1,474,489			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		403,529	89,168	492,697		492,697		492,697			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):* Non-Allowable			139,261	139,261		139,261	(139,261)				43
44	TOTAL Special Cost Centers		403,529	399,249	802,778		802,778	(139,261)	663,517			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,526,837	2,992,363	8,637,860	17,157,060		17,157,060	(3,722,731)	13,434,329			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				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	(16,752)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,885)	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				19
20	Contributions	(1,132)	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	(138,476)	43		24
25	Fund Raising, Advertising and Promotional	(5,343)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(13,330)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(8,163,495)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (8,340,413)		\$	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)	4,617,682		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 4,617,682		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,722,731)		37

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

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

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

BHF USE ONLY							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Glencrest Healthcare & Rehabilitation Centre

ID# 0028753

Report Period Beginning: 1/01/2008

Ending: 12/31/2008

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (150,323)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(410,783)	10	2
3	Adjust Mgt Co. food to cost	(53,209)	2	3
4	Non-allowable professional fees	(76,251)	19	4
5	Patient clothing	(1,991)	43	5
6	Non-allowable auto expense - marketing	(136)	25	6
7	Non-allowable unrealized loss on investment	(7,458,771)	43	7
8	Non-allowable Illinois Council on Long Term Care fees	(12,031)	20	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	Total	(8,163,495)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008

Ending:

12/31/2008**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	(53,209)	0	0	0	0	37	0	0	0	0	0	(53,172)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	6,709	0	0	0	0	0	0	0	0	6,709	5
6	Maintenance	0	0	12,294	0	0	0	0	0	0	0	0	12,294	6
7	Other (specify):*	0	0	635	0	0	0	0	0	0	0	0	635	7
8	TOTAL General Services	(53,209)	0	19,638	0	0	37	0	0	0	0	0	(33,534)	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	(561,106)	0	0	0	0	0	0	0	0	0	0	(561,106)	10
10a	Therapy	0	0	0	0	0	(195,564)	0	0	0	0	0	(195,564)	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	82,717	0	0	0	0	0	82,717	15
16	TOTAL Health Care and Programs	(561,106)	0	0	0	0	(112,847)	0	0	0	0	0	(673,953)	16
	C. General Administration													
17	Administrative	0	0	(1,012,579)	(1,062,480)	0	0	0	0	0	0	0	(2,075,059)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(76,251)	0	31,003	0	105	3,355	0	0	0	0	0	(41,788)	19
20	Fees, Subscriptions & Promotions	(12,031)	0	1,343	0	0	8,600	0	0	0	0	0	(2,088)	20
21	Clerical & General Office Expenses	0	0	468,130	0	0	12,802	0	0	0	0	0	480,932	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	1,862	0	0	1,712	0	0	0	0	0	3,574	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(136)	0	9,921	0	0	864	0	0	0	0	0	10,649	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,329	0	0	0	0	0	0	0	0	2,329	26
27	Other (specify):*	0	0	73,174	0	0	1,056	0	0	0	0	0	74,230	27
28	TOTAL General Administration	(88,418)	0	(424,817)	(1,062,480)	105	28,389	0	0	0	0	0	(1,547,221)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(702,733)	0	(405,179)	(1,062,480)	105	(84,421)	0	0	0	0	0	(2,254,708)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008

Ending:

12/31/2008

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)
	D. Ownership												
30	Depreciation	0	0	19,046	0	129,504	0	0	0	0	0	0	148,550 30
31	Amortization of Pre-Op. & Org.	0	0	110	0	0	0	0	0	0	0	0	110 31
32	Interest	(16,752)	0	0	0	570,841	0	0	0	0	0	0	554,089 32
33	Real Estate Taxes	0	0	10,869	0	307,510	0	0	0	0	0	0	318,379 33
34	Rent-Facility & Grounds	0	0	0	0	(2,357,350)	0	0	0	0	0	0	(2,357,350) 34
35	Rent-Equipment & Vehicles	0	0	7,460	0	0	0	0	0	0	0	0	7,460 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(16,752)	0	37,485	0	(1,349,495)	0	0	0	0	0	0	(1,328,762) 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):*	(7,620,928)	0	0	0	7,481,667	0	0	0	0	0	0	(139,261) 43
44	TOTAL Special Cost Centers	(7,620,928)	0	0	0	7,481,667	0	0	0	0	0	0	(139,261) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(8,340,413)	0	(367,694)	(1,062,480)	6,132,277	(84,421)	0	0	0	0	0	(3,722,731) 45

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 %	Glen Oaks Nursing & Rehabilitation Centre, Ltd.	Northbrook	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenBridge Nursing & Rehabilitation Centre, Ltd.	Niles			
		Glen Elston Nursing & Rehabilitation Centre, Ltd.	Chicago			
		GlenShire Nursing & Rehabilitation Centre, Ltd.	Richton Park			
		GlenLake Terrace Nursing & Rehabilitation Ctr, Ltd.	Waukegan			
		Brentwood North Healthcare & Rehabilitation Ctr, Inc	Riverwoods			

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		\$			\$		1
2	V	Total from Page 6A	1,081,597	Glen Health and Home Management, Inc.	A	713,903	(367,694)	2
3	V							3
4	V	Total from Page 6B	1,062,480	GlenBar Management Company, Ltd.	B		(1,062,480)	4
5	V							5
6	V	Total from Page 6C	2,357,350	GlenCrest Real Estate & Development, L.L.C.	C	8,489,627	6,132,277	6
7	V							7
8	V	Total from Page 6D	908,041	Therapy Masters, Inc.	D	823,620	(84,421)	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 5,409,468			\$ 10,027,150	\$ * 4,617,682	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753Report Period Beginning: 1/01/2008Ending: 12/31/2008

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	\$ 1,081,597	Glen Health and Home Management, Inc.	A	\$	\$ (1,081,597)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	6,709	6,709
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	8,060	8,060
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	31,003	31,003
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,343	1,343
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	48,820	48,820
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	73,809	73,809
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,862	1,862
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	9,921	9,921
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	2,329	2,329
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	19,046	19,046
26	V	31 Amortization		Glen Health and Home Management, Inc.	A	110	110
27	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,869	10,869
28	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,460	7,460
29	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,234	4,234
30	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	69,018	69,018
31	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	419,310	419,310
32	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(73,809)	(73,809)
33	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	635	635
34	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	10,341	10,341
35	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	62,833	62,833
36	V						
37	V			A - OWNERSHIP:			
38	V			Sidney Glenner - 100.00 % through attribution			
39	Total		\$ 1,081,597			\$ 713,903	\$ * (367,694)

* 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	\$ 1,062,480	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,480)	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			B - OWNERSHIP:				28
29	V			Sidney Glenner - 80.00 %				29
30	V			Barry Ray - 20.00 %				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		\$ 1,062,480			\$ 0	\$ * (1,062,480)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753Report Period Beginning: 1/01/2008Ending: 12/31/2008

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	32 Interest Expense	\$	GlenCrest Real Estate & Development, L.L.C.	C	\$ 10,563	\$ 10,563	15
16	V	19 Professional Fees		GlenCrest Real Estate & Development, L.L.C.	C	105	105	16
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	129,504	129,504	17
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(191,384)	(191,384)	18
19	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	751,662	751,662	19
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	307,510	307,510	20
21	V	34 Rental	2,357,350	GlenCrest Real Estate & Development, L.L.C.	C		(2,357,350)	21
22	V	43 State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	C	22,896	22,896	22
23	V	43 Unrealized Loss on Investment		GlenCrest Real Estate & Development, L.L.C.	C	7,458,771	7,458,771	23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V			C - OWNERSHIP:				29
30	V			Sidney Glenner - 80.00 % (constructively)				30
31	V			Barry Ray - 20.00 %				31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 2,357,350			\$ 8,489,627	\$ * 6,132,277	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753Report Period Beginning: 1/01/2008Ending: 12/31/2008

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	\$ 908,041	Therapy Masters, Inc.	D	\$ 712,477	\$ (195,564)	15
16	V	19 Professional Fees		Therapy Masters, Inc.	D	3,355	3,355	16
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	D	22	22	17
18	V	20 Employment Fees		Therapy Masters, Inc.	D	8,578	8,578	18
19	V	21 Clerical		Therapy Masters, Inc.	D	3,576	3,576	19
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	83,773	83,773	20
21	V	23 Training and Education		Therapy Masters, Inc.	D	1,712	1,712	21
22	V	25 Auto Expenses		Therapy Masters, Inc.	D	864	864	22
23	V	2 Food Purchase		Therapy Masters, Inc.	D	37	37	23
24	V	21 Clerical Salaries		Therapy Masters, Inc.	D	9,226	9,226	24
25	V	22 Employee Benefits		Therapy Masters, Inc.	D	(83,773)	(83,773)	25
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	D	82,717	82,717	26
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	D	1,056	1,056	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V			D - OWNERSHIP:				34
35	V			Sidney Glenner - 80.00 %				35
36	V			Barry Ray - 20.00 %				36
37	V							37
38	V							38
39	Total		\$ 908,041			\$ 823,620	\$ * (84,421)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Center # 0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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 %	154,884	14	22.80 %	Salary	\$ 34,776	Ln 17, Col 7	1
2	Daniel Glenner	Administrative	Administrative	0.00 %	24,352	9	22.80 %	Salary	5,468	Ln 21, Col 7	2
3	Jonathan Glenner	Clerical	Clerical	0.00 %	44,427	9	22.80 %	Salary	9,975	Ln 21, Col 7	3
4	David Weinschneider	Administrative	Administrative	0.00 %	43,280	9	22.80 %	Salary	9,717	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	154,884	9	22.80 %	Salary	34,776	Ln 21, Col 7	5
6	Barry Ray	Vice President	Administrative	20.00 %	152,509	9	22.80 %	Salary	34,242	Ln 17, Col 7	6
7	Daniel Glenner	Asst Administrator	Administrative	0.00 %	44,556	9	22.80 %	Salary			7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 128,954		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 Glencrest Healthcare & Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2008 Ending: 2/31/2008

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	503,336	7	\$ 36,590	\$ 92,291	\$ 6,709	1
2	6	Repairs and Maintenance	Resident Days	503,336	7	43,957	92,291	8,060	2
3	19	Professional Fees	Resident Days	503,336	7	169,083	92,291	31,003	3
4	20	Licenses, Permits and Inspection	Resident Days	503,336	7	7,325	92,291	1,343	4
5	21	Clerical	Resident Days	503,336	7	266,253	92,291	48,820	5
6	22	Employee Benefits and Payroll	Resident Days	503,336	7	402,537	92,291	73,809	6
7	23	Training and Education	Resident Days	503,336	7	10,154	92,291	1,862	7
8	25	Auto Expenses	Resident Days	503,336	7	54,107	92,291	9,921	8
9	26	Insurance	Resident Days	503,336	7	12,704	92,291	2,329	9
10	30	Depreciation	Resident Days	503,336	7	103,875	92,291	19,046	10
11	31	Amortization	Resident Days	503,336	7	598	92,291	110	11
12	33	Real Estate Taxes	Resident Days	503,336	7	59,276	92,291	10,869	12
13	35	Equipment and Vehicle Rental	Resident Days	503,336	7	40,687	92,291	7,460	13
14	6	Janitorial Salaries	Resident Days	503,336	7	23,093	23,093	4,234	14
15	17	Officer's Salaries	Resident Days	503,336	7	376,410	376,410	69,018	15
16	21	Administrative Salaries	Resident Days	503,336	7	2,286,830	2,286,830	419,310	16
17	22	Employee Benefits	Payroll					(73,809)	17
18	7	Employee Benefits - Janitorial	Payroll					635	18
19	27	Employee Benefits - Officer's	Payroll					10,341	19
20	27	Employee Benefits - Admin	Payroll					62,833	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,893,479	\$ 2,686,333	\$ 713,903	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	JPMorgan Chase Bank, N.A.		X	Mortgage	\$900,000annual	1/26/94	\$ 10,000,000	\$ 500,000	2/15/2024	variable	\$ 56,016	1								
2	JPMorgan Chase Bank, N.A.		X	Amortization of mortgage costs							6,213	2								
3	JPMorgan Chase Bank, N.A.		X	Construction note	\$10,157.76	8/01/04	731,358	192,997	7/31/2010	0.0450	13,758	3								
4	MB Financial Bank		X	Finance equipment purchase	\$3,641.50	12/22/03	197,730		12/22/2008	0.0400	2,541	4								
5	MB Financial Bank		X	Finance telephone system	\$1,987.36	10/18/06	64,750	21,178	10/18/2009	0.0650	818	5								
Working Capital																				
6	JPMorgan Chase Bank, N.A.		X	Operating Loan		7/01/05	6,500,000	6,500,000	2/28/09	variable	349,911	6								
7	JPMorgan Chase Bank, N.A.		X	Operating Loan		7/14/06	8,000,000	8,000,000	9/30/09	variable	336,327	7								
8												8								
9	TOTAL Facility Related				\$15,786.62		\$ 25,493,838	\$ 15,214,175			\$ 765,584	9								
B. Non-Facility Related*																				
10									Interest income offset:		(202,466)	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			(202,466)	14								
15	TOTALS (line 9+line14)						\$ 25,493,838	\$ 15,214,175			\$ 563,118	15								

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2007 report.		\$ 322,000	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.)		\$ 311,510	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (10,490)	3
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 318,000	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.)		\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 307,510	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2003	328,345	8
	2004	335,639	9
	2005	339,057	10
	2006	314,872	11
	2007	311,510	12
See Attached Schedule G For Calculation of 2008 Real Estate Tax Accrual.			
FOR BHF USE ONLY			
	13	FROM R. E. TAX STATEMENT FOR 2007 \$	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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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,

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glencrest Healthcare & Rehabilitation Centr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028753

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

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

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of total 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 2007.

(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>10-36-202-030-0000</u>	<u>2451 West Touhy, Chicago IL</u>	<u>\$ 311,510.44</u>	<u>\$ 311,510.44</u>
2. <u>Allocated from Management Company:</u>		<u>\$ 59,276.00</u>	<u>\$ 10,869.00</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>
	TOTALS	\$ <u>370,786.44</u>	\$ <u>322,379.44</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 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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

The apartment building is operated completely independent from the nursing home.

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

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>53,193</u>	<u>1994</u>	<u>\$ 524,482</u>	1
2	<u>Allocated from Management Company:</u>			<u>15,579</u>	2
3	TOTALS	53,193		\$ 540,061	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008

Ending:

12/31/2008**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	312		1994		\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 1,561,818	4
5											5
6	Mgt Comp				332,568			9,109	9,109		6
7	Allocation										7
8	Schedule J										8
	Improvement Type**										
9	Various Improvements		1984		14,558		10			14,558	9
10	Various Improvements		1985		49,988		10			49,988	10
11	Various Improvements		1986		53,010		10			53,010	11
12	Various Improvements		1987		18,999		10			18,999	12
13	Various Improvements		1988		10,172		10			10,172	13
14	Various Improvements		1989		43,502		10			43,502	14
15	Various Improvements		1990		28,496		10			28,496	15
16	Various Improvements		1991		26,763		10			26,763	16
17	Various Improvements		1992		51,415		10			51,415	17
18	Various Improvements		1993		32,359		10			32,359	18
19	Various Improvements		1994		36,809		10			36,809	19
20	Various Improvements		1995		49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring		1995		8,985		10			8,985	21
22	Call lights in dialysis room		1996		1,191		10			1,191	22
23	Second floor custom nurses station, hand rails		1996		24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room		1996		11,685		10			11,685	24
25	Hand rails and wall bumper guards		1996		19,408		10			19,408	25
26	Custom wall mounted bookcases		1996		5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit		1996		20,882		10			20,882	27
28	Install electrical lines into activity room		1996		1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets		1996		3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs		1996		1,900		10			1,900	30
31	Swag valence in dining rooms		1996		2,342		10			2,342	31
32	Door locks and fire doors		1996		5,241		10			5,241	32
33	Electrical outlets and circuits		1997		4,950		10			4,950	33
34	Elevator frames, doors & other parts		1997		10,626		10			10,626	34
35	Cabinets and sinks		1997		26,743		10			26,743	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008 Ending: 12/31/2008

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	Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38	Furnace repairs	1997	2,321		10			2,321	38
39	Chain link fencing	1998	3,000	100	10	100		3,000	39
40	HVAC system modifications	1998	2,131	71	10	71		2,131	40
41	Fire alarm system improvements	1998	4,148	137	10	137		4,148	41
42	Exhaust system	1998	4,980	166	10	166		4,980	42
43	HVAC system modifications	1998	2,008	66	10	66		2,008	43
44	18 access doors	1998	2,824	97	10	97		2,824	44
45	HVAC system modifications	1998	6,866	226	10	226		6,866	45
46	Fire alarm smoke detectors	1998	12,024	403	10	403		12,024	46
47	4 smoke/fire dampers	1998	1,235	38	10	38		1,235	47
48	Roof repairs	1998	5,000	167	10	167		5,000	48
49	Wallpaper	1999	6,529	653	10	653		6,312	49
50	Install handrails and bumpers	1999	11,501	1,150	10	1,150		11,117	50
51	4th floor nurses station-with angled radius corners	1999	7,500	750	10	750		7,250	51
52	4th floor nurses station-with angled radius corners	1999	7,505	751	10	751		7,258	52
53	Carpeting	1999	45,885	4,588	10	4,588		44,352	53
54	Cove base installation	1999	15,738	1,573	10	1,573		15,207	54
55	Install back porch siding and 2 doors	1999	4,000	400	10	400		3,867	55
56	Install back porch siding and 2 doors	1999	9,270	927	10	927		8,961	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547	255	10	255		2,464	57
58	Diesel generator	1999	54,879	5,488	10	5,488		53,050	58
59	Emergency generator	1999	111,000	11,100	10	11,100		107,300	59
60	Install door alarm system on 4 floors	1999	7,817	782	10	782		7,559	60
61	Wallpaper	1999	5,859	586	10	586		5,664	61
62	Furnished and installed 2 door restrictors	1998	2,600	347	10	347		2,600	62
63	Install handrails and bumpers	1999	4,600	460	10	460		4,447	63
64	Laundry room exhaust	1999	1,922	192	10	192		1,857	64
65	Furnish and install fire alarm equipment	1999	1,920	192	10	192		1,856	65
66	Radiator valve repairs	1999	2,359	236	10	236		2,281	66
67	Install plumbing for whirlpool tub	1999	2,400	240	10	240		2,320	67
68	Cove base/amfico installation	1999	3,146	315	10	315		3,044	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,434,687	\$ 32,456		\$ 145,941	\$ 113,485	\$ 2,478,678	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008 Ending: 12/31/2008

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	Totals from Page 12A, Carried Forward		\$ 5,434,687	\$ 32,456		\$ 145,941	\$ 113,485	\$ 2,478,678	1
2	Resident room signs & common area signs	1999	2,731	273	10	273		2,639	2
3	Install resident windows on 4th floor	1999	13,284	1,328	10	1,328		12,838	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592	459	10	459		3,902	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731	573	10	573		4,871	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575	458	10	458		3,892	6
7	Furnish and install hand sink	2000	2,501	250	10	250		2,125	7
8	Install locks on 4th floor	2000	4,116	412	10	412		3,501	8
9	Universal shower panel - wall-mounted shower system	1999	1,963	196	10	196		1,896	9
10	Install & program 3 telephones	2000	1,537	154	10	154		1,309	10
11	Furnish 2 stainless steel sinks	2000	4,268	427	10	427		3,629	11
12	Install 2 stainless steel sinks	2000	2,550	255	10	255		2,167	12
13	Automatic door operating equipment	2000	16,743	1,674	10	1,674		14,229	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798	280	10	280		2,380	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390	1,139	10	1,139		8,543	15
16	Replace ejector pump	2001	8,144	814	10	814		6,106	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390	1,139	10	1,139		8,542	17
18	Insurance claim refund	2002	(4,800)	(480)	10	(480)		(3,120)	18
19	Insurance claim refund	2002	(7,455)	(746)	10	(746)		(4,849)	19
20	Burst free coil	2002	4,075	408	10	408		2,652	20
21	Cove base installation	2002	3,500	350	10	350		2,275	21
22	Installation of spiral duct for laundry	2002	3,600	360	10	360		2,340	22
23	Booster pump, break tank, valves	2002	4,857	486	10	486		3,159	23
24	Dialysis plumbing	2002	12,825	1,283	10	1,283		8,339	24
25	Fire alarm detectors	2002	5,754	575	10	575		3,738	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159	11,116	10	11,116		61,138	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800	280	10	280		1,540	27
28	Installation and wiring of new camera	2003	2,968	297	10	297		1,633	28
29	External door alarm setup	2002	1,400	140	10	140		910	29
30	Installation of door safety edge	2003	1,850	185	10	185		1,017	30
31	Maple door and brass hardware sealing and installation	2003	1,404	140	10	140		770	31
32	Installation of receptacles to circuit breaker panels	2003	9,863	986	10	986		5,423	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,686,800	\$ 57,667		\$ 171,152	\$ 113,485	\$ 2,648,212	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008 Ending: 12/31/2008

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	Totals from Page 12B, Carried Forward		\$ 5,686,800	\$ 57,667		\$ 171,152	\$ 113,485	\$ 2,648,212	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500	1,050	10	1,050		5,775	2
3	5 ton furnace	2004	3,600	360	10	360		1,620	3
4	Removal and installation of cove base and carpeting	2004	48,384	4,838	10	4,838		21,771	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	709	10	709		3,190	5
6	Replace power head on vacuum pump, assembled condenser	2004	4,592	459	10	459		2,066	6
7	Concrete project for rear entrance exit stairs	2004	2,740	274	10	274		1,233	7
8	Cut out and replace leaking hot water pipes	2004	2,045	205	10	205		922	8
9	Replace pre-wash motor assembly on dishwasher	2004	1,623	162	10	162		729	9
10	Speakers and amplifier project	2004	3,540	354	10	354		1,593	10
11	Exterior renovation	2004	753,820	25,127	30	25,127		113,072	11
12	Install smoke detectors and tie in to existing system	2005	3,750	375	10	375		1,313	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887	389	10	389		1,361	13
14	Chiller tower piping project	2005	2,204	220	10	220		770	14
15	Compressor system leak	2005	1,538	154	10	154		539	15
16	Furnish and install microprocessor controller on elevator	2005	21,100	2,110	10	2,110		7,385	16
17	Installation of smoke detectors on all floors	2005	2,080	208	10	208		728	17
18	Fire protection automatic sprinkler repairs	2005	8,833	883	10	883		3,091	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150	415	10	415		1,453	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358	936	10	936		3,276	20
21	Provided fire alarm equipment and testing	2005	6,108	611	10	611		2,138	21
22	Repair of air conditioning equipment	2005	2,590	259	10	259		907	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924	792	10	792		2,772	23
24	Wired and installed 2 cameras with DVR and monitor	2005	1,692	169	10	169		592	24
25	Remove and install new carpet and vinyl cove base	2005	1,606	161	10	161		563	25
26	Furnish and install wiring for elevator recall system	2005	1,405	141	10	141		493	26
27	Cable receivers, modulators for cable rewiring project	2006	26,500	2,650	10	2,650		6,625	27
28	Installation of new electrical receptacles	2006	4,007	401	10	401		1,002	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	720	10	720		1,800	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	351	10	351		877	30
31	Furnish and install seventy sash screens	2006	5,372	537	10	537		1,343	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	451	10	451		1,128	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,654,055	\$ 104,138		\$ 217,623	\$ 113,485	\$ 2,840,339	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2008 Ending: 12/31/2008

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	Totals from Page 12C, Carried Forward		\$ 6,654,055	\$ 104,138		\$ 217,623	\$ 113,485	\$ 2,840,339	1
2	Transfer of cable system	2006	6,350	635	10	635		1,588	2
3	Sprinkler system valve replacement	2006	2,558	256	10	256		640	3
4	Installation of electrical receptacles for new televisions	2006	12,225	1,223	10	1,223		3,057	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	650	10	650		1,625	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	467	10	467		1,168	6
7	New telephone system	2006	64,750	6,475	10	6,475		16,188	7
8	Installation of air-conditioner unit	2006	2,860	286	10	286		715	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		1,280	9
10	Power rod project	2007	5,800	580	10	580		870	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		1,056	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		390	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		578	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		2,009	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	292	10	292		292	15
16	Install new circulating pump	2008	3,205	160	10	160		160	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	170	10	170		170	17
18	Cultured marble shower base	2008	3,347	167	10	167		167	18
19	Hot water heater replacement	2008	19,785	989	10	989		989	19
20	Wallcovering	2008	8,377	419	10	419		419	20
21									21
22									22
23									23
24									24
25									25
26	Leasehold Improvements Allocated from Management Co:		29,637			1,849	1,849	24,878	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,868,766	\$ 120,449		\$ 235,783	\$ 115,334	\$ 2,898,578	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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	\$ 566,310	\$ 56,632	\$ 56,632	\$	10 years	\$ 349,234	71
72	Current Year Purchases	3,065	153	153		10 years	153	72
73	Fully Depreciated Assets	1,630,836	3,369	3,369		8,9,10years	1,630,836	73
74	Allocated from Management Co:	143,173		6,963	6,963		138,370	74
75	TOTALS	\$ 2,343,384	\$ 60,154	\$ 67,117	\$ 6,963		\$ 2,118,593	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	Maintenance	1976 Pick Up Truck	1993	\$ 3,303	\$	\$	\$	5 years	\$ 3,303	76
77										77
78	Allocated from Management Co:			11,249		1,125	1,125		5,489	78
79										79
80	TOTALS			\$ 14,552	\$	\$ 1,125	\$ 1,125		\$ 8,792	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)	\$ 9,766,763	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 180,603	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 304,025	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 123,422	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,025,963	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Parking Lot				3,000	month to month		6
7	TOTAL				\$ 3,000			7

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2009</u>	\$ _____
13.	<u>/2010</u>	\$ _____
14.	<u>/2011</u>	\$ _____

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 . N/A

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 271,495 Description: Copier \$33,680, Ice-maker \$2,006, Postage meter \$810, Med Equipment \$233,021, Alloc fr Mgt Co: \$1,978
(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	<u>Patient Care</u>	<u>2007 Lexus GX470 Truck</u>	\$ <u>740.00</u>	\$ <u>8,880</u>	17
18					18
19	<u>Allocated from Management Company:</u>			<u>5,482</u>	19
20					20
21	TOTAL		\$ <u>740.00</u>	\$ <u>14,362</u>	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.

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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>
---	--	---

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)	
TOTAL TRAINED	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$	4,674	\$ 275,767	\$ 5,322	4,674	\$ 281,089	1	
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,962	112,516		1,962	112,516	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		8,868	519,758	2,017	8,868	521,775	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				403,529		403,529	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):	Ln 39, Col 3 Ln10a, Col 1	18,058 hours		443,773	89,168		18,058	89,168 443,773	13	
14	TOTAL			\$	443,773	15,504	\$ 997,209	\$ 410,868	33,562	\$ 1,851,850	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 **Glencrest Healthcare & Rehabilitation Centre**# **0028753**Report Period Beginning: **1/01/2008**

Ending:

12/31/2008**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2008** (last day of reporting year)

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	\$ 773,494	\$ 7,497,616	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>1,123,000</u>)	6,225,542	6,225,542	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	220,911	220,911	6
7	Other Prepaid Expenses	861,958	861,958	7
8	Accounts Receivable (owners or related parties)	(4,614,804)		8
9	Other(specify): <u>Other Receivables</u>	71,082	509,487	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,538,183	\$ 15,315,514	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		540,061	13
14	Buildings, at Historical Cost		4,507,616	14
15	Leasehold Improvements, at Historical Cost	1,465,733	2,361,150	15
16	Equipment, at Historical Cost	1,094,756	2,357,936	16
17	Accumulated Depreciation (book methods)	(1,957,003)	(5,025,963)	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>Deposits</u>)	83,573	83,573	22
23	Other(specify): <u>Mortgage Costs (Net):</u>		182,757	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 687,059	\$ 5,007,130	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,225,242	\$ 20,322,644	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,364,856	\$ 1,364,856	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	21,178	21,178	29
30	Accrued Salaries Payable	164,108	164,108	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,001	7,001	31
32	Accrued Real Estate Taxes(Sch.IX-B)		318,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
36	Other Current Liabilities(specify): <u>See Attached Schedule E:</u>	839,772	839,772	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,396,915	\$ 2,714,915	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		500,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
43	Other Long-Term Liabilities(specify): <u>Construction Note Payable</u>		192,997	43
44	<u>JPMorgan Chase Bank Notes</u>		14,500,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 15,192,997	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,396,915	\$ 17,907,912	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,828,327	\$ 2,414,732	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,225,242	\$ 20,322,644	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,667,851	1
2	Restatements (describe):		2
3	Prior year adjustment not recorded	(8,128)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,659,723	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	168,604	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)	\$ 168,604	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,828,327	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2008 Ending: 12/31/2008

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
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 16,112,145	1
2	Discounts and Allowances for all Levels	(3,002,237)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,109,908	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,706,869	6
7	Oxygen	713,207	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,420,076	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	587,600	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	37,576	19
20	Radiology and X-Ray	9,501	20
21	Other Medical Services	1,144,234	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,778,911	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	16,752	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 16,752	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	17	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,325,664	30

		2	
		Expenses	Amount
A. Operating Expenses			
31	General Services	2,542,526	31
32	Health Care	6,702,402	32
33	General Administration	4,314,983	33
B. Capital Expense			
34	Ownership	2,794,371	34
C. Ancillary Expense			
35	Special Cost Centers	631,958	35
36	Provider Participation Fee	170,820	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,157,060	40
41	Income before Income Taxes (line 30 minus line 40)**	168,604	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 168,604	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 Glencrest Healthcare & Rehabilitation Centre

0028753

Report Period Beginning: 1/01/2008

Ending: 12/31/2008

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	1,898	2,091	\$ 94,541	\$ 45.21	1
2	Assistant Director of Nursing	1,977	2,250	89,838	39.93	2
3	Registered Nurses	53,756	55,781	1,516,373	27.18	3
4	Licensed Practical Nurses	19,801	20,722	456,266	22.02	4
5	CNAs & Orderlies	112,898	121,476	1,221,386	10.05	5
6	CNA Trainees					6
7	Licensed Therapist	17,111	18,058	443,773	24.57	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,978	2,108	33,176	15.74	9
10	Activity Assistants	9,570	10,634	115,663	10.88	10
11	Social Service Workers	9,680	10,385	142,487	13.72	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,848	6,579	83,363	12.67	14
15	Cook Helpers/Assistants	29,943	32,943	365,731	11.10	15
16	Dishwashers					16
17	Maintenance Workers	7,731	8,332	104,801	12.58	17
18	Housekeepers	27,914	30,265	286,153	9.45	18
19	Laundry	12,547	14,057	134,980	9.60	19
20	Administrator	2,042	2,289	77,444	33.83	20
21	Assistant Administrator	1,490	1,605	43,156	26.89	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,662	12,529	174,524	13.93	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>	10,064	10,828	143,182	13.22	33
34	TOTAL (lines 1 - 33)	337,910	362,932	\$ 5,526,837 *	\$ 15.23	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	\$ 43,177	Ln 1, Col 3	35
36	Medical Director	Monthly	95,250	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	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	90	4,422	Ln 11, Col 3	44
45	Social Service Consultant	65	3,465	Ln 12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	155	\$ 148,834		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 FY2005	6 FY2006	7 FY2007	8 FY2008	9 FY2009	10 FY2010	11 FY2011	12 FY2012	13 FY2013
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

Facility Name & ID Number Glencrest Healthcare & Rehabilitation Centre**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 \$6,424
- (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. \$ 23,807 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.
-
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 170,820
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. \$ 37,409 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A 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

GlenCrest Nursing and Rehabilitation Centre, Ltd.

12/31/2008

Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

SCHEDULE A

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

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, LTD.
 Provider # 0028753
 12/31/2008

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	39,928	5,865	35,393	14,171	30,702	28,825	154,884
Jonathan Glenner	11,453	1,682	10,152	4,065	8,807	8,268	44,427
Daniel Glenner	6,278	922	5,565	2,228	4,827	4,532	24,352
David Weinschneider	11,157	1,639	9,890	3,960	8,579	8,055	43,280
Joshua Ray	39,928	5,865	35,393	14,171	30,702	28,825	154,884
Barry Ray	39,316	5,775	34,850	13,954	30,231	28,383	152,509
Daniel Glenner	0	0	44,556	0	0	0	44,556
Total compensation received from other Nursing Homes	148,060	21,748	175,799	52,549	113,848	106,888	618,892

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.
 Provider # 0035014
 12/31/2008

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	6,904
Ehealth Data Solutions	Computers	10,245
Advanced Answers on Demand	Computers	4,965
RSM McGladrey	Accounting	34,067
Frost, Ruttenberg & Rothblatt	Accounting	400
ReedSmith Sachnoff & Weaver	Legal	6,828
Ira I. Silverstein	Legal	2,400
Myers, Miller & Krauskopf	Legal	85,438
Personnel Planners, Inc.	Unemployment Consulting	1,957
Commitment Consulting	A/R Collections	50,115
Cindy Stachura	Consultant	1,200
		<u>204,520</u>
Allocated from Management Co:		
RSM MCGladrey - Accounting Services		28,988
ReedSmith Sachnoff & Weaver - Legal Services		2,015
Total allocated from Management Co.		<u>31,003</u>
Total allocated from Therapy Masters:		3,355
GlenCrest Real Estate LLC:		
ReedSmith Sachnoff & Weaver	Legal	105
Total allocated from GlenCrest Real Estate LLC:		<u>105</u>
Non-Allowable Expenses:		
Ira I. Silverstein - A/R Collections		-2,400
RSM MCGladrey - Accounting Services		-21,710
Commitment Consulting - A/R Collections		-50,115
ReedSmith Sachnoff & Weaver - Legal		-1,921
ReedSmith Sachnoff & Weaver - GlenCrest R.E. LLC - out of period		-105
		<u>-76,251</u>
Total adjustments page 21, Sch C.		<u><u>-41,788</u></u>
Total Schedule V, line 19, column 8		<u><u>162,732</u></u>

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0035014
12/31/2008

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	32,609
FUTA	483
SUTA	770
Insurance - Hospital	29,171
Employee Benefits	5,078
Other Employee Benefits	2,043
Workers Compensation Insurance	1,413
401K Match	2,242
Total allocated from Management Co.	<u>73,809</u>
Allocate to Line #'s 7,27	-73,809
Allocated from Therapy Masters, Inc.:	
FICA taxes	48,195
FUTA	869
SUTA	1,424
Insurance - Hospital	15,227
Other Employee Benefits	441
Workers Compensation Insurance	13,363
401K Match	4,051
Uniform Allowance	203
Total allocated from Therapy Masters, Inc.:	<u>83,773</u>
Allocate to Line #'s 15,27	-83,773
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0035014
12/31/2008

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Wage Assignment	(950)
Workshop	8
Sundry Payable	18,065
Due to Third Party	412,117
Due to Health and Home Management	164,930
Refunds Exchange	(29,850)
Accrued Profit Sharing	53
Accrued 401K	1,295
Accrued Management Fees	270,769
Accrued Union Dues	3,335
Total, Page 17, Line36	<u><u>839,772</u></u>

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0028753
12/31/2008

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	(1,991)	43
Non-allowable Illinois Council on Long Term Care fees	(12,031)	20
Non-allowable auto expense - marketing	(136)	25
Non-allowable professional fees	(76,251)	19
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(410,783)	10
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(150,323)	10
Adjust Mgt. Co. Food to cost	(53,209)	2
Non-allowable unrealized loss on investment	(7,458,771)	43
Total	<u>(8,163,495)</u>	

See Accountants' Compilation Report

GlenCrest Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2008

SCHEDULE G

	Accrued 1/01/08	Payments/ (Receipts)	Expense	Accrued 12/31/08
Balance @ 1/01/2008:	-322,000.00		-322,000.00	
2007 real estate taxes paid		311,510.44	311,510.44	
Estimated 2008 real estate taxes:				
2007 taxes	311,510.44			
Estimated increase	2.00%			
Estimated 2008 taxes	<u>317,740.65</u>			
USE	<u>318,000.00</u>		318,000.00	-318,000.00
Totals	<u>-322,000.00</u>	<u>311,510.44</u>	<u>307,510.44</u>	<u>-318,000.00</u>

Real estate tax history:

Year	Amount	Increase	
	\$	\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	-5,283.54	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	-2,416.98	-0.67%
2000	349,019.69	-8,675.33	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	-33,766.42	-9.32%
2004	335,639.12	7,293.65	2.22%
2005	339,056.61	3,417.49	1.02%
2006	314,871.94	-24,184.67	-7.13%
2007	311,510.44	-3,361.50	-1.07%

See Accountants' Compilation Report

Provider Name: Glen Crest Nursing & Rehab Ctr.

Provider I.D. #: 0028753

Year Ended: December 31, 2008

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Mark Dubovick, Kathy Madayag, Geraldine Noriega	1/17/08	Skokie	Illinois Council on Long Term Care Be Prepared for MDS Medicaid Audits	285
Jacob Adeszko, Amy Baldwin	3/20/08	Chicago	Heartland Health Network Skills training for Social Work Professionals	200
Geraldine Noriega, Cynthia Thompson, Ben Martinez Loida Toriga	5/15/08	Skokie	Illinois Council on Long Term Care Wound Management	380
All Nursing & Social Service Staff Members	5/13/08	Facility	Kenneth Fils Caring for Patients with Alzheimer's & Dementia	200
Mark Dubovick, Geraldine Noriega, Cynthia Thompson	6/12/08	Skokie	Illinois Council on Long Term Care Pain Management	435
Social Service Staff	6/1 & 7/14	Facility	Social Work PRN Working with Alzheimer's Patients	200
Richard Dabrowski, Gloria Ongcal	10/3/08	Chicago	Cynthia Chow & Associates Survey Says: No Write-ups! What Everyone Needs to Know Regarding the New Guidelines F-325	220
Nursing Department	11/13/08	Facility	Pulmonary Exchange Suctioning, Trach Care and Trach tube replacement	1,170
Mark Dubovick, Cynthia Thompson, Geraldine Noriega	9/15/08	Schaumburg	Fireside Education Center Positive Attitudes-Solutions and Outcomes	729
			Allocated From Management Company	1,862
			Allocated From Therapy Masters	1,712
			Total	7,393

SEE ACCOUNTANTS' COMPILATION REPORT

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2008

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimb.	Automobile Insurance	Total
Direct Expense	65,005	84	570	2,150	1,254	69,062
Non-allowable auto expense - marketing						-136
Allocated from Management Company						9,921
Allocated from Therapy Masters						864
TOTAL	65,005	84	570	2,150	1,254	79,711

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.
Provider # 0035014
12/31/2008

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21

F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	18,455
Illinois Health Care Association	3,024
Employment Fees	80,251
Sam's Club Annual Membership Fee	280
Joint Commission Annual Fee	1,070
Secretary of State Annual Report Fee	100
CLIA Laboratory Program Certificate of Waiver User Fee	150
Management Network Services Annual User Fee	550
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	1,360
Non-allowable Illinois Council on Long Term Care Dues	-12,031
Total Allocated to Page 21, Section F:	<u>93,209</u>

See Accountants' Compilation Report