



Facility Name & ID Number Glencrest Healthcare and Rehabilitation Centre

# 0028753 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

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	312	Skilled (SNF)	312	113,880	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	113,880	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	22,611	68	8,682	31,361	8	
9	SNF/PED					9	
10	ICF	57,206	1,633	427	59,266	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	79,817	1,701	9,109	90,627	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.58%

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 312 and days of care provided 7,393

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: 10/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Glencrest Healthcare and Rehabilitation Cent # 0028753 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	464,098	103,492	49,279	616,869		616,869		616,869		1
2	Food Purchase		749,873		749,873	(36,381)	713,492	(36,679)	676,813		2
3	Housekeeping	299,372	115,886		415,258		415,258		415,258		3
4	Laundry	141,409	40,248		181,657		181,657		181,657		4
5	Heat and Other Utilities			238,225	238,225		238,225	5,261	243,486		5
6	Maintenance	97,090	48,443	130,114	275,647		275,647	7,810	283,457		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							507	507		7
8	<b>TOTAL General Services</b>	<b>1,001,969</b>	<b>1,057,942</b>	<b>417,618</b>	<b>2,477,529</b>	<b>(36,381)</b>	<b>2,441,148</b>	<b>(23,101)</b>	<b>2,418,047</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			99,000	99,000		99,000		99,000		9
10	Nursing and Medical Records	3,819,948	1,113,859	13,380	4,947,187		4,947,187	(345,183)	4,602,004		10
10a	Therapy	470,109	11,176	915,166	1,396,451		1,396,451	(141,530)	1,254,921		10a
11	Activities	148,230	7,850	2,695	158,775		158,775		158,775		11
12	Social Services	168,329		5,184	173,513		173,513		173,513		12
13	CNA Training										13
14	Program Transportation			1,707	1,707		1,707		1,707		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							80,421	80,421		15
16	<b>TOTAL Health Care and Programs</b>	<b>4,606,616</b>	<b>1,132,885</b>	<b>1,037,132</b>	<b>6,776,633</b>		<b>6,776,633</b>	<b>(406,292)</b>	<b>6,370,341</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	161,238		2,054,348	2,215,586		2,215,586	(1,993,215)	222,371		17
18	Directors Fees										18
19	Professional Services			111,405	111,405	(3,615)	107,790	(6,603)	101,187		19
20	Dues, Fees, Subscriptions & Promotions			126,628	126,628	3,680	130,308	807	131,115		20
21	Clerical & General Office Expenses	183,299	126,910	69,346	379,555	(3,680)	375,875	469,904	845,779		21
22	Employee Benefits & Payroll Taxes			965,905	965,905	36,381	1,002,286		1,002,286		22
23	Inservice Training & Education			2,578	2,578		2,578	2,775	5,353		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			58,432	58,432	(8,880)	49,552	(840)	48,712		25
26	Insurance-Prop.Liab.Malpractice			666,379	666,379		666,379	1,978	668,357		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							73,771	73,771		27
28	<b>TOTAL General Administration</b>	<b>344,537</b>	<b>126,910</b>	<b>4,055,021</b>	<b>4,526,468</b>	<b>23,886</b>	<b>4,550,354</b>	<b>(1,451,423)</b>	<b>3,098,931</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>5,953,122</b>	<b>2,317,737</b>	<b>5,509,771</b>	<b>13,780,630</b>	<b>(12,495)</b>	<b>13,768,135</b>	<b>(1,880,816)</b>	<b>11,887,319</b>		<b>29</b>

\*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			148,726	148,726		148,726	141,325	290,051			30
31	Amortization of Pre-Op. & Org.							100	100			31
32	Interest			695	695		695	990,184	990,879			32
33	Real Estate Taxes					3,615	3,615	318,873	322,488			33
34	Rent-Facility & Grounds			2,588,996	2,588,996		2,588,996	(2,585,996)	3,000			34
35	Rent-Equipment & Vehicles			337,835	337,835	8,880	346,715	7,519	354,234			35
36	Other (specify):* <b>Mortgage Insurance</b>							178,883	178,883			36
37	<b>TOTAL Ownership</b>			3,076,252	3,076,252	12,495	3,088,747	(949,112)	2,139,635			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		441,275	125,053	566,328		566,328		566,328			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):* <b>Non-Allowable</b>			202,021	202,021		202,021	(202,021)				43
44	<b>TOTAL Special Cost Centers</b>		441,275	497,894	939,169		939,169	(202,021)	737,148			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,953,122	2,759,012	9,083,917	17,796,051		17,796,051	(3,031,949)	14,764,102			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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(6,185)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,028)	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	(5,950)	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	(188,849)	43		24
25	Fund Raising, Advertising and Promotional	(2,031)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(14,255)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(4,288,639)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (4,507,937)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	1,475,988		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 1,475,988		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (3,031,949)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	52

SEE ACCOUNTANTS' COMPILATION REPORT

Glencrest Healthcare and Rehabilitation Centre

ID# 0028753

Report Period Beginning: 1/01/2009

Ending: 12/31/2009

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Adjust Mgt Co. medical supplies "A" to cost	\$ (110,593)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(234,590)	10	2
3	Adjust Mgt Co. food to cost	(36,736)	2	3
4	Non-allowable professional fees	(46,902)	19	4
5	Patient clothing	(3,163)	43	5
6	Non-allowable auto expense - marketing	(8,121)	25	6
7	Non-allowable unrealized loss on investment	(3,731,132)	43	7
8	Non-allowable Illinois Council on Long Term Care Fees	(10,005)	20	8
9	Non-allowable bank charges	(8,240)	43	9
10	Non-allowable office expense	(587)	43	10
11	Non-allowable early extinguishment of debt	(98,570)	43	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>	(4,288,639)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

1/01/2009

Ending:

12/31/2009

## 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	0	0	0	0	0	0	0	1
2	Food Purchase	(36,736)	0	0	0	0	57	0	0	0	0	0	(36,679)	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	5,261	0	0	0	0	0	0	0	0	5,261	5
6	Maintenance	0	0	7,810	0	0	0	0	0	0	0	0	7,810	6
7	Other (specify):*	0	0	507	0	0	0	0	0	0	0	0	507	7
8	<b>TOTAL General Services</b>	<b>(36,736)</b>	<b>0</b>	<b>13,578</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,101)</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	(345,183)	0	0	0	0	0	0	0	0	0	0	(345,183)	10
10a	Therapy	0	0	0	0	0	(141,530)	0	0	0	0	0	(141,530)	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	80,421	0	0	0	0	0	80,421	15
16	<b>TOTAL Health Care and Programs</b>	<b>(345,183)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(61,109)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(406,292)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(930,735)	(1,062,480)	0	0	0	0	0	0	0	(1,993,215)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(46,902)	0	36,122	0	3,865	312	0	0	0	0	0	(6,603)	19
20	Fees, Subscriptions & Promotions	(10,005)	0	6,763	0	0	4,049	0	0	0	0	0	807	20
21	Clerical & General Office Expenses	0	0	459,280	0	0	10,624	0	0	0	0	0	469,904	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	687	0	0	2,088	0	0	0	0	0	2,775	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(8,121)	0	6,530	0	0	751	0	0	0	0	0	(840)	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,978	0	0	0	0	0	0	0	0	1,978	26
27	Other (specify):*	0	0	73,049	0	0	722	0	0	0	0	0	73,771	27
28	<b>TOTAL General Administration</b>	<b>(65,028)</b>	<b>0</b>	<b>(346,326)</b>	<b>(1,062,480)</b>	<b>3,865</b>	<b>18,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,451,423)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(446,947)</b>	<b>0</b>	<b>(332,748)</b>	<b>(1,062,480)</b>	<b>3,865</b>	<b>(42,506)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,880,816)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

1/01/2009 Ending:

12/31/2009

## 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	11,658	0	129,504	163	0	0	0	0	0	141,325	30
31	Amortization of Pre-Op. & Org.	0	0	100	0	0	0	0	0	0	0	0	100	31
32	Interest	(6,185)	0	0	0	996,369	0	0	0	0	0	0	990,184	32
33	Real Estate Taxes	0	0	10,477	0	308,396	0	0	0	0	0	0	318,873	33
34	Rent-Facility & Grounds	0	0	0	0	(2,585,996)	0	0	0	0	0	0	(2,585,996)	34
35	Rent-Equipment & Vehicles	0	0	7,519	0	0	0	0	0	0	0	0	7,519	35
36	Other (specify):*	0	0	0	0	178,883	0	0	0	0	0	0	178,883	36
37	<b>TOTAL Ownership</b>	<b>(6,185)</b>	<b>0</b>	<b>29,754</b>	<b>0</b>	<b>(972,844)</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(949,112)</b>	<b>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):*	(4,054,805)	0	0	0	3,852,784	0	0	0	0	0	0	(202,021)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(4,054,805)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,852,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(202,021)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(4,507,937)	0	(302,994)	(1,062,480)	2,883,805	(42,343)	0	0	0	0	0	(3,031,949)	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	991,868	Glen Health and Home Management, Inc.	A	688,874	(302,994)	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	2,585,996	GlenCrest Real Estate & Development, L.L.C.	C	5,469,801	2,883,805	6
7	V							7
8	V	Total from Page 6D	915,166	Therapy Masters, Inc.	D	872,823	(42,343)	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 5,555,510			\$ 7,031,498	\$ * 1,475,988	14

\* 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 Management Fees	\$ 991,868	Glen Health and Home Management, Inc.	A	\$	\$ (991,868)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	5,261	5,261
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,450	4,450
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	36,122	36,122
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	6,763	6,763
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	39,374	39,374
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	73,556	73,556
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	687	687
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	6,530	6,530
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	1,978	1,978
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	11,658	11,658
26	V	31 Amortization		Glen Health and Home Management, Inc.	A	100	100
27	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	10,477	10,477
28	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,519	7,519
29	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,360	3,360
30	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	61,133	61,133
31	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	419,906	419,906
32	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(73,556)	(73,556)
33	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	507	507
34	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	9,283	9,283
35	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	63,766	63,766
36	V						
37	V			A - OWNERSHIP:			
38	V			Sidney Glenner - 100.00 % through attribution			
39	Total		\$ 991,868			\$ 688,874	\$ * (302,994)

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

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)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V			B - OWNERSHIP:			
30	V			Sidney Glenner - 80.00 %			
31	V			Barry Ray - 20.00 %			
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,062,480			\$ 0	\$ * (1,062,480)

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

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	\$ 2,873	\$ 2,873
16	V	19 Professional Fees		GlenCrest Real Estate & Development, L.L.C.	C	3,865	3,865
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	C	129,504	129,504
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	C	(184,598)	(184,598)
19	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	C	1,167,366	1,167,366
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	C	308,396	308,396
21	V	34 Rental	2,585,996	GlenCrest Real Estate & Development, L.L.C.	C		(2,585,996)
22	V	43 State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	C	14,255	14,255
23	V	43 Unrealized Loss on Investment		GlenCrest Real Estate & Development, L.L.C.	C	3,731,132	3,731,132
24	V	43 Office Expense		GlenCrest Real Estate & Development, L.L.C.	C	587	587
25	V	32 Amortization of Mortgage Costs		GlenCrest Real Estate & Development, L.L.C.	C	10,728	10,728
26	V	43 Bank Charges		GlenCrest Real Estate & Development, L.L.C.	C	8,240	8,240
27	V	36 Mortgage Insurance Expense		GlenCrest Real Estate & Development, L.L.C.	C	178,883	178,883
28	V	43 Early Extinguishment Of Debt		GlenCrest Real Estate & Development, L.L.C.	C	98,570	98,570
29	V						
30	V						
31	V						
32	V						
33	V						
34	V			C - OWNERSHIP:			
35	V			Sidney Glenner - 80.00 (constructively)			
36	V			Barry Ray - 20.00 %			
37	V						
38	V						
39	Total		\$ 2,585,996			\$ 5,469,801	\$ * 2,883,805

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

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	\$ 915,166	Therapy Masters, Inc.	D	\$ 773,636	\$ (141,530)
16	V	19 Professional Fees		Therapy Masters, Inc.	D	312	312
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	D	124	124
18	V	20 Employment Fees		Therapy Masters, Inc.	D	3,925	3,925
19	V	21 Clerical		Therapy Masters, Inc.	D	3,645	3,645
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	81,143	81,143
21	V	23 Training and Education		Therapy Masters, Inc.	D	2,088	2,088
22	V	25 Auto Expenses		Therapy Masters, Inc.	D	751	751
23	V	2 Food Purchase		Therapy Masters, Inc.	D	57	57
24	V	21 Clerical Salaries		Therapy Masters, Inc.	D	6,979	6,979
25	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	(81,143)	(81,143)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	D	80,421	80,421
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	D	722	722
28	V	30 Depreciation		Therapy Masters, Inc.	D	163	163
29	V						
30	V						
31	V						
32	V						
33	V			D - OWNERSHIP:			
34	V			Sidney Glenner - 80.00 %			
35	V			Barry Ray - 20.00 %			
36	V						
37	V						
38	V						
39	Total		\$ 915,166			\$ 872,823	\$ * (42,343)

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

Facility Name & ID Number Glencrest Healthcare and Rehabilitation Cer # 0028753 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

## 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 %	162,230	14	22.80 %	Salary	\$ 32,651	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	44,670	9	22.80 %	Salary	8,990	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,598	9	22.80 %	Salary	4,951	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	8,707	9	22.80 %	Salary	1,752	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	43,701	9	22.80 %	Salary	8,795	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	162,230	9	22.80 %	Salary	32,651	Ln 21, Col 7	6
7	Barry Ray	Vice-President	Administrative	20.00 %	141,518	9	22.80 %	Salary	28,482	Ln 17, Col 7	7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 118,272		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 and Rehabilitation Centre # 0028753 Report Period Beginning: 1/01/2009 Ending: 2/31/2009

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	540,919	7	\$ 31,402	\$ 90,627	\$ 5,261	1
2	6	Repairs and Maintenance	Resident Days	540,919	7	26,561	90,627	4,450	2
3	19	Professional Fees	Resident Days	540,919	7	215,599	90,627	36,122	3
4	20	Licenses, Permits and Inspection	Resident Days	540,919	7	40,365	90,627	6,763	4
5	21	Clerical	Resident Days	540,919	7	235,006	90,627	39,374	5
6	22	Employee Benefits and Payroll	Resident Days	540,919	7	439,026	90,627	73,556	6
7	23	Training and Education	Resident Days	540,919	7	4,102	90,627	687	7
8	25	Auto Expenses	Resident Days	540,919	7	38,975	90,627	6,530	8
9	26	Insurance	Resident Days	540,919	7	11,803	90,627	1,978	9
10	30	Depreciation	Resident Days	540,919	7	69,580	90,627	11,658	10
11	31	Amortization	Resident Days	540,919	7	598	90,627	100	11
12	33	Real Estate Taxes	Resident Days	540,919	7	62,534	90,627	10,477	12
13	35	Equipment and Vehicle Rental	Resident Days	540,919	7	44,880	90,627	7,519	13
14	6	Janitorial Salaries	Resident Days	540,919	7	20,053	20,053	3,360	14
15	17	Officer's Salaries	Resident Days	540,919	7	364,880	364,880	61,133	15
16	21	Administrative Salaries	Resident Days	540,919	7	2,506,264	2,506,264	419,906	16
17	22	Employee Benefits	Payroll					(73,556)	17
18	7	Employee Benefits - Janitorial	Payroll					507	18
19	27	Employee Benefits - Officer's	Payroll					9,283	19
20	27	Employee Benefits - Admin	Payroll					63,766	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,111,628	\$ 2,891,197	\$ 688,874	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										
										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	Midland Loan Services		X	Mortgage	\$115,931.11	1/26/2009	\$ 19,413,700	\$ 19,261,997	02/01/2042	0.0625	\$ 1,170,239	1							
2	Midland Loan Services		X	Amortization of mortgage costs							10,728	2							
3												3							
4	MB Financial Bank		X	Finance telephone system	\$1,987.36	10/18/06	64,750		10/18/2009	0.0650	695	4							
5												5							
<b>Working Capital</b>																			
6												6							
7												7							
8												8							
9	<b>TOTAL Facility Related</b>				\$117,918.47		\$ 19,478,450	\$ 19,261,997			\$ 1,181,662	9							
<b>B. Non-Facility Related*</b>																			
10										Interest Income Offset:	(190,783)	10							
11												11							
12												12							
13												13							
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (190,783)	14							
15	<b>TOTALS (line 9+line14)</b>						\$ 19,478,450	\$ 19,261,997			\$ 990,879	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 178,883 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.)





**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>	<u>1</u>
2	<u>Allocated from Mangement Company:</u>			<u>14,228</u>	<u>2</u>
3	<b>TOTALS</b>	<b>53,193</b>		<b>\$ 538,710</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

**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	\$ 1,666,194	4
5											5
6	Mgt Comp				303,882			8,324	8,324		6
7	Allocation										7
8	ScheduleJ										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 and Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2009 Ending: 12/31/2009

**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		10			3,000	39
40	HVAC system modifications	1998	2,131		10			2,131	40
41	Fire alarm system improvements	1998	4,148		10			4,148	41
42	Exhaust system	1998	4,980		10			4,980	42
43	HVAC system modifications	1998	2,008		10			2,008	43
44	18 access doors	1998	2,824		10			2,824	44
45	HVAC system modifications	1998	6,866		10			6,866	45
46	Fire alarm smoke detectors	1998	12,024		10			12,024	46
47	4 smoke/fire dampers	1998	1,235		10			1,235	47
48	Roof repairs	1998	5,000		10			5,000	48
49	Wallpaper	1999	6,529	217	10	217		6,529	49
50	Install handrails and bumpers	1999	11,501	384	10	384		11,501	50
51	4th floor nurses station-with angled radius corners	1999	7,500	250	10	250		7,500	51
52	4th floor nurses station-with angled radius corners	1999	7,505	247	10	247		7,505	52
53	Carpeting	1999	45,885	1,533	10	1,533		45,885	53
54	Cove base installation	1999	15,738	531	10	531		15,738	54
55	Install back porch siding and 2 doors	1999	4,000	133	10	133		4,000	55
56	Install back porch siding and 2 doors	1999	9,270	309	10	309		9,270	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547	83	10	83		2,547	57
58	Diesel generator	1999	54,879	1,829	10	1,829		54,879	58
59	Emergency generator	1999	111,000	3,700	10	3,700		111,000	59
60	Install door alarm system on 4 floors	1999	7,817	258	10	258		7,817	60
61	Wallpaper	1999	5,859	195	10	195		5,859	61
62	Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63	Install handrails and bumpers	1999	4,600	153	10	153		4,600	63
64	Laundry room exhaust	1999	1,922	65	10	65		1,922	64
65	Furnish and install fire alarm equipment	1999	1,920	64	10	64		1,920	65
66	Radiator valve repairs	1999	2,359	78	10	78		2,359	66
67	Install plumbing for whirlpool tub	1999	2,400	80	10	80		2,400	67
68	Cove base/amtico installation	1999	3,146	102	10	102		3,146	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,406,001	\$ 10,211		\$ 122,911	\$ 112,700	\$ 2,593,265	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 and Rehabilitation Centre# 0028753

Report Period Beginning:

1/01/2009 Ending: 12/31/2009

**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>		\$ 5,406,001	\$ 10,211		\$ 122,911	\$ 112,700	\$ 2,593,265	1
2	Resident room signs & common area signs	1999	2,731	92	10	92		2,731	2
3	Install resident windows on 4th floor	1999	13,284	446	10	446		13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592	459	10	459		4,361	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731	573	10	573		5,444	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575	458	10	458		4,350	6
7	Furnish and install hand sink	2000	2,501	250	10	250		2,375	7
8	Install locks on 4th floor	2000	4,116	412	10	412		3,913	8
9	Universal shower panel - wall-mounted shower system	1999	1,963	67	10	67		1,963	9
10	Install & program 3 telephones	2000	1,537	154	10	154		1,463	10
11	Furnish 2 stainless steel sinks	2000	4,268	427	10	427		4,056	11
12	Install 2 stainless steel sinks	2000	2,550	255	10	255		2,422	12
13	Automatic door operating equipment	2000	16,743	1,674	10	1,674		15,903	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798	280	10	280		2,660	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390	1,139	10	1,139		9,682	15
16	Replace ejector pump	2001	8,144	814	10	814		6,920	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390	1,139	10	1,139		9,681	17
18	Insurance claim refund	2002	(4,800)	(480)	10	(480)		(3,600)	18
19	Insurance claim refund	2002	(7,455)	(746)	10	(746)		(5,595)	19
20	Burst free coil	2002	4,075	408	10	408		3,060	20
21	Cove base installation	2002	3,500	350	10	350		2,625	21
22	Installation of spiral duct for laundry	2002	3,600	360	10	360		2,700	22
23	Booster pump, break tank, valves	2002	4,857	486	10	486		3,645	23
24	Dialysis plumbing	2002	12,825	1,283	10	1,283		9,622	24
25	Fire alarm detectors	2002	5,754	575	10	575		4,313	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159	11,116	10	11,116		72,254	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800	280	10	280		1,820	27
28	Installation and wiring of new camera	2003	2,968	297	10	297		1,930	28
29	External door alarm setup	2002	1,400	140	10	140		1,050	29
30	Installation of door safety edge	2003	1,850	185	10	185		1,202	30
31	Maple door and brass hardware sealing and installation	2003	1,404	140	10	140		910	31
32	Installation of receptacles to circuit breaker panels	2003	9,863	986	10	986		6,409	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,658,114	\$ 34,230		\$ 146,930	\$ 112,700	\$ 2,786,818	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	
	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>		\$ 5,658,114	\$ 34,230		\$ 146,930	\$ 112,700	\$ 2,786,818	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500	1,050	10	1,050		6,825	2
3	5 ton furnace	2004	3,600	360	10	360		1,980	3
4	Removal and installation of cove base and carpeting	2004	48,384	4,838	10	4,838		26,609	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	709	10	709		3,899	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592	459	10	459		2,525	6
7	Concrete project for rear entrance exit stairs	2004	2,740	274	10	274		1,507	7
8	Cut out and replace leaking hot water pipes	2004	2,045	205	10	205		1,127	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		138,199	11
12	Install smoke detectors and tie in to existing system	2005	3,750	375	10	375		1,688	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887	389	10	389		1,750	13
14	Chiller tower piping project	2005	2,204	220	10	220		990	14
15	Compressor system leak	2005	1,538	154	10	154		693	15
16	Furnish and install microprocessor controller on elevator	2005	21,100	2,110	10	2,110		9,495	16
17	Installation of smoke detectors on all floors	2005	2,080	208	10	208		936	17
18	Fire protection automatic sprinkler repairs	2005	8,833	883	10	883		3,974	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150	415	10	415		1,868	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358	936	10	936		4,212	20
21	Provided fire alarm equipment and testing	2005	6,108	611	10	611		2,749	21
22	Repair of air conditioning equipment	2005	2,590	259	10	259		1,166	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924	792	10	792		3,564	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606	161	10	161		724	25
26	Furnish and install wiring for elevator recall system	2005	1,405	141	10	141		634	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900	2,650	10	1,590	(1,060)	8,215	27
28	Installation of new electrical receptacles	2006	4,007	401	10	401		1,403	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	720	10	720		2,520	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	351	10	351		1,228	30
31	Furnish and install seventy sash screens	2006	5,372	537	10	537		1,880	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	451	10	451		1,579	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,607,914	\$ 80,016		\$ 191,656	\$ 111,640	\$ 3,020,757	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	
	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>		\$ 6,607,914	\$ 80,016		\$ 191,656	\$ 111,640	\$ 3,020,757	1
2	Transfer of cable system	2006	6,350	635	10	635		2,223	2
3	Sprinkler system valve replacement	2006	2,558	256	10	256		896	3
4	Installation of electrical receptacles for new televisions	2006	12,225	1,223	10	1,223		4,280	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	650	10	650		2,275	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	467	10	467		1,635	6
7	New telephone system	2006	29,750	6,475	10	2,975	(3,500)	19,163	7
8	Installation of air-conditioner unit	2006	2,860	286	10	286		1,001	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		2,133	9
10	Power rod project	2007	5,800	580	10	580		1,450	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		1,760	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		650	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		963	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		3,349	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		875	15
16	Install new circulating pump	2008	3,205	320	10	320		480	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		510	17
18	Cultured marble shower base	2008	3,347	335	10	335		502	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		2,968	19
20	Wallcovering	2008	8,377	838	10	838		1,257	20
21	Lever handle passage door locks	2009	4,316	216	10	216		216	21
22	Furnish stainless steel grab bars	2009	5,539	277	10	277		277	22
23	Landscaping	2009	5,750	288	10	288		288	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	14,939	10	13,296	(1,643)	13,296	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	1,368	10	1,368		1,368	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	780	10	780		780	28
29	Branch lines for HVAC ventilation system	2009	3,200	160	10	160		160	29
30	Branch lines for HVAC ventilation system	2009	(200)	(10)	10	(10)		(10)	30
31	Remove and replace concrete patio	2009	14,750	738	10	738		738	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	205	10	205		205	32
33	Remove external pipe and reroute electrical wires	2009	7,792	390	10	390		390	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,112,122	\$ 117,876		\$ 224,373	\$ 106,497	\$ 3,086,835	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	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		\$ 7,112,122	\$ 117,876		\$ 224,373	\$ 106,497	\$ 3,086,835	1
2	2009	2,850	143	10	143		143	2
3	2009	3,800	190	10	190		190	3
4								4
5								5
6		27,080			685	685	23,521	6
7								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		\$ 7,145,852	\$ 118,209		\$ 225,391	\$ 107,182	\$ 3,110,689	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment 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	\$ 442,696	\$ 44,269	\$ 44,269	\$	10 years	\$ 271,501	71
72	Current Year Purchases	101,689	5,085	5,085		10 years	5,085	72
73	Fully Depreciated Assets	1,757,515	12,493	12,493		8,9,10years	1,757,515	73
74	Allocated from Management Co:	130,823		1,513	1,513		127,785	74
75	TOTALS	\$ 2,432,723	\$ 61,847	\$ 63,360	\$ 1,513		\$ 2,161,886	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:			14,951		1,300	1,300		7,832	78
79										79
80	TOTALS			\$ 18,254	\$	\$ 1,300	\$ 1,300		\$ 11,135	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)	\$ 10,135,539	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 180,056	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 290,051	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 109,995	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,283,710	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	Parking Lot				3,000	month to month		6
7	TOTAL				\$ 3,000			7

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

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

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: \$ 341,053 Description: Copier \$37,774, Ice-maker \$1,841, Postage meter \$869, Med Equipmt \$297,351, Alloc Mgt Co: \$3,218

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2007 Lexus GX470 Truck	\$ 740.00	\$ 8,880	17
18					18
19	Allocated from Management Company:			4,301	19
20					20
21	TOTAL		\$ 740.00	\$ 13,181	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. /2010 \$ \_\_\_\_\_

13. /2011 \$ \_\_\_\_\_

14. /2012 \$ \_\_\_\_\_

\* 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.

**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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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	\$	4,754	\$ 268,629	\$ 7,770	4,754	\$ 276,399	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,828	103,870		1,828	103,870	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		9,625	542,667	3,406	9,625	546,073	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				441,275		441,275	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): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a, Col 1	17,262 hours	470,109		125,053		17,262	470,109	13
14	TOTAL			\$ 470,109	16,207	\$ 1,040,219	\$ 452,451	33,469	\$ 1,962,779	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 and Rehabilitation Centre**# **0028753**Report Period Beginning: **1/01/2009**Ending: **12/31/2009****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009** (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	\$ 124,720	\$ 1,854,104	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>247,000</u> )	3,472,273	3,472,273	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	217,335	249,691	6
7	Other Prepaid Expenses	861,958	861,958	7
8	Accounts Receivable (owners or related parties)	(3,083,492)		8
9	Other(specify): <u>Other Receivables</u>	133,916	133,916	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,726,710	\$ 6,571,942	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		538,710	13
14	Buildings, at Historical Cost		4,478,930	14
15	Leasehold Improvements, at Historical Cost	1,859,387	2,666,922	15
16	Equipment, at Historical Cost	1,196,445	2,450,977	16
17	Accumulated Depreciation (book methods)	(2,105,729)	(5,283,710)	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.Escrows</u> )	88,831	765,074	22
23	Other(specify): <u>Mortgage Costs (Net):</u>		375,464	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,038,934	\$ 5,992,367	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,765,644	\$ 12,564,309	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 352,424	\$ 352,424	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	65,146	65,146	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	204,864	204,864	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		321,000	32
33	Accrued Interest Payable		100,323	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>	1,505,394	1,505,394	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,127,828	\$ 2,549,151	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,261,997	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 19,261,997	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,127,828	\$ 21,811,148	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 637,816	\$ (9,246,839)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,765,644	\$ 12,564,309	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,828,327</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,828,327</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,190,511)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(1,190,511)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>637,816</b>	<b>24</b>

\* Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Healthcare and Rehabilitation Centre# 0028753Report Period Beginning: 1/01/2009Ending: 12/31/2009

**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	\$ 15,612,720	1
2	Discounts and Allowances for all Levels	(3,485,521)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,127,199</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,931,817	6
7	Oxygen	614,277	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,546,094</b>	<b>8</b>
<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	3,650	15
16	Rental of Facility Space		16
17	Sale of Drugs	581,406	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	30,091	19
20	Radiology and X-Ray	9,444	20
21	Other Medical Services	1,301,471	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 1,926,062</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	6,185	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 6,185</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 16,605,540</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,477,529	31
32	Health Care	6,776,633	32
33	General Administration	4,526,468	33
<b>B. Capital Expense</b>			
34	Ownership	3,076,252	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	768,349	35
36	Provider Participation Fee	170,820	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 17,796,051</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(1,190,511)</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (1,190,511)</b>	<b>43</b>

\* 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 and Rehabilitation Centre**

# **0028753**

Report Period Beginning: **1/01/2009**

Ending:

**12/31/2009**

**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	2,021	2,212	\$ 98,350	\$ 44.46	1
2	Assistant Director of Nursing	2,008	2,289	91,842	40.12	2
3	Registered Nurses	61,752	64,482	1,797,157	27.87	3
4	Licensed Practical Nurses	13,083	14,301	316,260	22.11	4
5	CNAs & Orderlies	116,437	125,513	1,273,077	10.14	5
6	CNA Trainees					6
7	Licensed Therapist	17,262	18,906	470,109	24.87	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,913	2,096	33,213	15.85	9
10	Activity Assistants	9,673	10,559	115,017	10.89	10
11	Social Service Workers	10,909	11,655	168,329	14.44	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,857	6,642	88,511	13.33	14
15	Cook Helpers/Assistants	28,730	31,916	375,587	11.77	15
16	Dishwashers					16
17	Maintenance Workers	7,252	7,818	97,090	12.42	17
18	Housekeepers	27,883	30,460	299,372	9.83	18
19	Laundry	12,573	14,016	141,409	10.09	19
20	Administrator	2,136	2,246	103,992	46.30	20
21	Assistant Administrator	2,056	2,125	57,246	26.94	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,668	12,553	183,299	14.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	13,372	14,780	243,262	16.46	33
34	TOTAL (lines 1 - 33)	346,585	374,569	\$ 5,953,122 *	\$ 15.89	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	\$ 49,279	Ln 1, Col 3	35
36	Medical Director	Monthly	99,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	55	2,695	Ln11, Col 3	44
45	Social Service Consultant	96	5,184	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	151	\$ 158,678		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. 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	
Philip Thompson	Administrator	0.00 %	\$ 31,298	Workers' Compensation Insurance	\$ 106,609	IDPH License Fee	\$	
Kenneth Kolich	Administrator	0.00 %	59,539	Unemployment Compensation Insurance	33,375	Advertising: Employee Recruitment		
Chaim Dubovick	Administrator	0.00 %	13,155	FICA Taxes	447,453	Health Care Worker Background Check		
Evelyn Amador	Asst Administrator	0.00 %	57,246	Employee Health Insurance	152,342	(Indicate # of checks performed <u>294</u> )	2,940	
				Employee Meals	36,381	Patient Background Checks	74	
				Illinois Municipal Retirement Fund (IMRF)*				
				Chicago Head Tax	9,648	See Attached Schedule K:	116,623	
				Other Employee Benefits	4,029			
				Union Health and Welfare	145,302	Allocated from Therapy Masters:	4,049	
				Union Pension	61,174	Allocated from Management Company:	6,763	
				401K Match	5,973	Less: Public Relations Expense	( )	
				See Attached Schedule D:	0	Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 161,238				\$ 1,002,286			\$ 131,115	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 2,054,348			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 2,054,348				\$			( )	
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount					( )
			\$			\$		
See Attached Schedule C:			101,187					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 101,187				\$			\$	

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

\*\*See instructions.

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

1	2	3	4	5	6	7	8	9	10	11	12	13								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2006	FY2007	FY2008	FY2009
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

Facility Name & ID Number Glencrest Healthcare and Rehabilitation Centre# 0028753Report Period Beginning: 1/01/2009Ending: 12/31/2009**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$14,612
- (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. \$ 27,968 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. \$ 36,381 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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.  
12/31/2009  
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

**SCHEDULE A**

<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
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  
 12/31/2009

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenBridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,155	17,743	33,386	13,658	29,564	29,724	162,230
Jonathan Glenner	10,506	4,885	9,193	3,761	8,140	8,185	44,670
Daniel Glenner	5,785	2,690	5,062	2,071	4,483	4,507	24,598
Elliot Glenner	2,048	952	1,792	733	1,587	1,595	8,707
David Weinschneider	10,278	4,779	8,994	3,679	7,964	8,007	43,701
Joshua Ray	38,155	17,743	33,386	13,658	29,564	29,724	162,230
Barry Ray	33,284	15,477	29,124	11,914	25,790	25,929	141,518
Total compensation received from other Nursing Homes	138,211	64,269	120,937	49,474	107,092	107,671	587,654

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
 Provider # 0035014  
 12/31/2009

**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	7,749
Ehealth Data Solutions	Computers	5,160
Advanced Answers on Demand	Computers	2,720
RSM McGladrey	Accounting	38,106
Frost, Ruttenberg & Rothblatt	Accounting	400
ReedSmith Sachnoff & Weaver	Legal	4,057
Much Shelist	Legal	3,028
Ira I. Silverstein	Legal	2,400
Myers, Miller & Krauskopf	Legal	26,227
Divinity Marketing	Consulting Services	900
Personnel Planners, Inc.	Unemployment Consulting	1,773
Commitment Consulting	A/R Collections	17,684
Cindy Stachura	Consultant	1,200
		<u>111,405</u>
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		997
RSM MCGladrey - Accounting Services		32,252
ReedSmith Sachnoff & Weaver - Legal Services		800
Frost, Ruttenberg & Rothblatt - Accounting Services		1,926
Much Shelist - Legal Services		147
Total allocated from Management Co.		<u>36,122</u>
Total allocated from Therapy Masters:		312

GlenCrest Real Estate LLC:		
Schiller, Klein & McElroy, P.C.	Real Estate Tax Reduction	3,615
Much Shelist	Legal	250
Total allocated from GlenCrest Real Estate LLC:		<u>3,865</u>
Reclass Schiller, Klein & McElroy invoice to Line 33:		-3,615
Non-Allowable Expenses:		
Ira I. Silverstein - A/R Collections		-2,400
RSM MCGladrey - Accounting Services		-25,730
Divinity Marketing - Consulting Services		-900
Commitment Consulting - A/R Collections		-17,684
ReedSmith Sachnoff & Weaver - Legal		-188
		<u>-46,902</u>
<b>Total adjustments page 21, Sch C.</b>		<u><u>-10,218</u></u>
<b>Total Schedule V, line 19, column 8</b>		<u><u>101,187</u></u>

**See Accountants' Compilation Report**

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	33,218
FUTA	454
SUTA	1,033
Insurance - Hospital	23,756
Employee Benefits	3,044
Other Employee Benefits	1,761
Workers Compensation Insurance	8,098
401K Match	2,192
	<u>73,556</u>
Total allocated from Management Co.	<u>73,556</u>
Allocate to Line #'s 7,27	-73,556
Allocated from Therapy Masters, Inc.:	
FICA taxes	51,353
FUTA	775
SUTA	967
Insurance - Hospital	13,479
Other Employee Benefits	179
Workers Compensation Insurance	9,463
401K Match	4,927
	<u>81,143</u>
Total allocated from Therapy Masters, Inc.:	<u>81,143</u>
Allocate to Line #'s 15,27	-81,143
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/2009

SCHEDULE E

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Wage Assignment	(1,139)
Workshop	8
Due to Third Party	565,323
Due to Health and Home Management	350,080
Accrued Profit Sharing	232
Accrued Management Fees	587,027
Accrued Union Dues	3,863
Total, Page 17, Line36	<u><u>1,505,394</u></u>

**See Accountants' Compilation Report**

**GlenCrest Nursing and Rehabilitation Centre, Ltd.**  
**Provider # 0028753**  
**12/31/2009**

**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	(3,163)	43
Non-allowable Illinois Council on Long Term Care fees	(10,005)	20
Non-allowable auto expense - marketing	(8,121)	25
Non-allowable professional fees	(46,902)	19
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(234,590)	10
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(110,593)	10
Adjust Mgt. Co. Food to cost	(36,736)	2
Non-allowable unrealized loss on investment	(3,731,132)	43
Non-allowable office expense	(587)	43
Non-allowable bank charges	(8,240)	43
Non-allowable early extinguishment of debt	(98,570)	43
Total	<u>(4,288,639)</u>	

**See Accountants' Compilation Report**

**GlenCrest Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2009**

**SCHEDULE G**

	Accrued 1/01/09	Payments/ (Receipts)	Expense	Accrued 12/31/09
Balance @ 1/01/2009:	-318,000.00		-318,000.00	
2008 real estate taxes paid		314,635.97	314,635.97	
Cash received 7/01/09 for reduction in 2006 real estate taxes.		-9,240.24	-9,240.24	
Estimated 2009 real estate taxes:				
2008 taxes	314,635.97			
Estimated increase	2.00%			
Estimated 2009 taxes	320,928.69			
<b>USE</b>	<b>321,000.00</b>		321,000.00	-321,000.00
Totals	-318,000.00	305,395.73	308,395.73	-321,000.00

Real estate tax history:

Year	Amount	Increase	
		\$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	-5,283.54	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	-2,416.98	-0.67%
2000	349,019.69	-8,675.33	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	-33,766.42	-9.32%
2004	335,639.12	7,293.65	2.22%
2005	339,056.61	3,417.49	1.02%
2006	314,871.94	-24,184.67	-7.13%
2007	311,510.44	-3,361.50	-1.07%
2008	314,635.97	3,125.53	1.00%

**See Accountants' Compilation Report**

**Provider Name: Glen Crest Nursing & Rehab Ctr.**  
**Provider I.D. #: 0028753**  
**Year Ended: December 31, 2009**

**SCHEDULE H**

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
P. Thompson, N. Bogus Geraldine Noriega, Evelyn Amador	3/25/2009	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. New Labor Law Trends & Requirements	630
Department Heads, Administration Social Workers	4/17/2009	Facility	STANLEY MCCRACKEN Adherence Issues: Motivation & Change	500
Department Heads, Administration Social Workers, Nursing Staff	9/28/09	Facility	Social Work Consultation Group Professional Posture: Preventing Lower Back Pain	550
Richard Dabrowski, L Chavez	10/23/2009	Chicago, Il	CYNTHIA CHOW & ASSOCIATES Dietary Service Manager Annual Review	220
Nursing and Respiratory Staff	10/13/2009	Facility	PULMONARY EXCHANGE LTD. Trach Care	553
Social Service Staff	12/09/09	Facility	SOCIAL WORK P.R.N. CHICAGO Best Practices -Alzheimer's Patients	125
			Allocated From Management Company	687
			Allocated From Therapy Masters	2,088
			Total	<u>5,353</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2009

**SCHEDULE I**

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimb.	Parking	Auto Rental	Taxi	Total
Direct Expense	45,000	78	457	2,045	1,640	197	135	49,552
Non-allowable auto expense - marketing								-8,121
Allocated from Management Company								6,530
Allocated from Therapy Masters								751
<b>TOTAL</b>	<b>45,000</b>	<b>78</b>	<b>457</b>	<b>2,045</b>	<b>1,640</b>	<b>197</b>	<b>135</b>	<b>48,712</b>

See Accountants' Compilation Report

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

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS		NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382		
				7/1/99- 12/31/2004	COST 12/31/2000								
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	-	43,249	-	17,496	43,614
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226		24,226		24,226								
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720		10,720		10,720								
HVAC SYSTEMS	24,749	-24,749	0		0								
WALL CONSTRUCTION	10,235	-10,235	0		0								
ELECTRICAL	10,634	-10,634	0		0								
MISC. IMPROVEMENTS	26,075	-26,075	0		0								
ASPHALT DRIVEWAY	5,900	-5,900	0		0								
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					<u>2,127,420</u>	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000								
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358
2001 NO ADDITIONS													
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825								
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2004 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2005 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2006 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893

NURSING HOME	RECALCULATION BASED ON 2007 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE		
PERCENTAGE	93767	95,262	106,511	40,267	78,093	74,334	488,234	
84.9438%	0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	1	

2007 NO ADDITIONS 2,135,245 1,813,758 348,338 353,892 395,682 149,589 290,111 276,146 1,813,758

NURSING HOME	RECALCULATION BASED ON 2008 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	
PERCENTAGE	93929	92,291	105,965	37,609	81,480	76,498	15,564	503,336
84.9438%	18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	1

2008 NO ADDITIONS 2,135,245 1,813,758 338,471 332,568 381,842 135,523 293,611 275,659 56,084 1,813,758

NURSING HOME	RECALCULATION BASED ON 2009 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	
PERCENTAGE	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
84.9438%	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%

2009 NO ADDITIONS 2,135,245 1,813,758 310,726 303,882 355,107 127,113 275,156 276,645 165,130 1,813,758

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/2009

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	24,617
Illinois Association of Health Care Facilities Dues	3,024
Employment Fees	91,397
Joint Commission Annual Fee	1,070
Joint Commission Long Term Care Program Fee	2,875
Sam's Club Annual Membership	280
American Medical Association Fee	90
Secretary of State Annual Report Fee	125
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	3,150
Non-allowable Illinois Council on Long Term Care Dues	-10,005
Total Allocated to Page 21, Section F:	<u>116,623</u>

**See Accountants' Compilation Report**