



Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

# 0039321 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	142	Skilled (SNF)	142	51,830	1
2		Skilled Pediatric (SNF/PED)			2
3	152	Intermediate (ICF)	152	55,480	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	294	TOTALS	294	107,310	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	14,717	147	8,697	23,561	8
9	SNF/PED					9
10	ICF	56,354	1,577	568	58,499	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	71,071	1,724	9,265	82,060	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.47%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 3/01/94

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 3/01/94 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 146 and days of care provided 7,110

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2009 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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	370,595	51,293	26,866	448,754		448,754		448,754		1
2	Food Purchase		468,667		468,667	(25,199)	443,468	(53,194)	390,274		2
3	Housekeeping	96,264	36,383	210,545	343,192		343,192		343,192		3
4	Laundry	42,326	4,975	145,868	193,169		193,169		193,169		4
5	Heat and Other Utilities			266,323	266,323		266,323	4,764	271,087		5
6	Maintenance	122,541	67,629	147,485	337,655		337,655	7,071	344,726		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							460	460		7
8	<b>TOTAL General Services</b>	631,726	628,947	797,087	2,057,760	(25,199)	2,032,561	(40,899)	1,991,662		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			17,700	17,700		17,700		17,700		9
10	Nursing and Medical Records	3,921,359	1,525,688	2,220	5,449,267		5,449,267	(403,509)	5,045,758		10
10a	Therapy	468,970	4,236	797,221	1,270,427		1,270,427	(116,402)	1,154,025		10a
11	Activities	160,477	5,271	3,564	169,312		169,312		169,312		11
12	Social Services	80,771		7,596	88,367		88,367		88,367		12
13	CNA Training										13
14	Program Transportation			11,031	11,031		11,031		11,031		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							70,773	70,773		15
16	<b>TOTAL Health Care and Programs</b>	4,631,577	1,535,195	839,332	7,006,104		7,006,104	(449,138)	6,556,966		16
	<b>C. General Administration</b>										
17	Administrative	149,449		2,038,009	2,187,458		2,187,458	(1,982,655)	204,803		17
18	Directors Fees										18
19	Professional Services			212,409	212,409		212,409	(38,969)	173,440		19
20	Dues, Fees, Subscriptions & Promotions			77,997	77,997	4,540	82,537	222	82,759		20
21	Clerical & General Office Expenses	379,864	81,606	100,808	562,278	(4,540)	557,738	425,114	982,852		21
22	Employee Benefits & Payroll Taxes			794,512	794,512	25,199	819,711		819,711		22
23	Inservice Training & Education			2,039	2,039		2,039	2,440	4,479		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			6,958	6,958		6,958	4,024	10,982		25
26	Insurance-Prop.Liab.Malpractice			1,225,345	1,225,345		1,225,345	1,791	1,227,136		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							66,778	66,778		27
28	<b>TOTAL General Administration</b>	529,313	81,606	4,458,077	5,068,996	25,199	5,094,195	(1,521,255)	3,572,940		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,792,616	2,245,748	6,094,496	14,132,860		14,132,860	(2,011,292)	12,121,568		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			223,725	223,725		223,725	399,496	623,221			30
31	Amortization of Pre-Op. & Org.			2,312	2,312		2,312	91	2,403			31
32	Interest			400,488	400,488		400,488	127,770	528,258			32
33	Real Estate Taxes							1,003,109	1,003,109			33
34	Rent-Facility & Grounds			2,710,582	2,710,582		2,710,582	(2,710,582)				34
35	Rent-Equipment & Vehicles			9,603	9,603		9,603	6,809	16,412			35
36	Other (specify):* <b>Mortgage Insurance</b>							48,803	48,803			36
37	<b>TOTAL Ownership</b>			3,346,710	3,346,710		3,346,710	(1,124,504)	2,222,206			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		577,609	257,050	834,659		834,659		834,659			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,968	160,968		160,968		160,968			42
43	Other (specify):* <b>Non-Allowable</b>			90,633	90,633		90,633	(90,633)				43
44	<b>TOTAL Special Cost Centers</b>		577,609	508,651	1,086,260		1,086,260	(90,633)	995,627			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,792,616	2,823,357	9,949,857	18,565,830		18,565,830	(3,226,429)	15,339,401			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



Glenshire Nursing & Rehabilitation Centre

ID# 0039321

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	\$ (147,913)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(255,596)	10	2
3	Adjust Mgt Co. food to cost	(53,244)	2	3
4	Non-allowable professional fees	(72,198)	19	4
5	Non-allowable patient clothing	(168)	43	5
6	Non-allowable IL Council on Long Term Care fee	(9,427)	20	6
7	Non-allowable auto expense - marketing	(2,543)	25	7
8	Non-allowable owner interest expense	(400,488)	32	8
9	Non-allowable office expense	(1,875)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(943,452)		49

## STATE OF ILLINOIS

Summary A

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

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(53,244)	0	0	0	0	50	0	0	0	0	0	(53,194)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	4,764	0	0	0	0	0	0	0	0	4,764	5
6	Maintenance	0	0	7,071	0	0	0	0	0	0	0	0	7,071	6
7	Other (specify):*	0	0	460	0	0	0	0	0	0	0	0	460	7
8	<b>TOTAL General Services</b>	<b>(53,244)</b>	<b>0</b>	<b>12,295</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,899)</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	(403,509)	0	0	0	0	0	0	0	0	0	0	(403,509)	10
10a	Therapy	0	0	0	0	0	(116,402)	0	0	0	0	0	(116,402)	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	70,773	0	0	0	0	0	70,773	15
16	<b>TOTAL Health Care and Programs</b>	<b>(403,509)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(45,629)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(449,138)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(920,175)	(1,062,480)	0	0	0	0	0	0	0	(1,982,655)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(72,198)	0	32,707	0	250	272	0	0	0	0	0	(38,969)	19
20	Fees, Subscriptions & Promotions	(9,427)	0	6,124	0	0	3,525	0	0	0	0	0	222	20
21	Clerical & General Office Expenses	0	0	415,864	0	0	9,250	0	0	0	0	0	425,114	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	622	0	0	1,818	0	0	0	0	0	2,440	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(2,543)	0	5,913	0	0	654	0	0	0	0	0	4,024	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,791	0	0	0	0	0	0	0	0	1,791	26
27	Other (specify):*	0	0	66,142	0	0	636	0	0	0	0	0	66,778	27
28	<b>TOTAL General Administration</b>	<b>(84,168)</b>	<b>0</b>	<b>(391,012)</b>	<b>(1,062,480)</b>	<b>250</b>	<b>16,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,521,255)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(540,921)</b>	<b>0</b>	<b>(378,717)</b>	<b>(1,062,480)</b>	<b>250</b>	<b>(29,424)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,011,292)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

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	10,556	0	388,798	142	0	0	0	0	0	399,496	30
31	Amortization of Pre-Op. & Org.	0	0	91	0	0	0	0	0	0	0	0	91	31
32	Interest	(401,628)	0	0	0	529,398	0	0	0	0	0	0	127,770	32
33	Real Estate Taxes	0	0	9,487	0	993,622	0	0	0	0	0	0	1,003,109	33
34	Rent-Facility & Grounds	0	0	0	0	(2,710,582)	0	0	0	0	0	0	(2,710,582)	34
35	Rent-Equipment & Vehicles	0	0	6,809	0	0	0	0	0	0	0	0	6,809	35
36	Other (specify):*	0	0	0	0	48,803	0	0	0	0	0	0	48,803	36
37	<b>TOTAL Ownership</b>	<b>(401,628)</b>	<b>0</b>	<b>26,943</b>	<b>0</b>	<b>(749,961)</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,124,504)</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):*	(94,697)	0	0	0	4,064	0	0	0	0	0	0	(90,633)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(94,697)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(90,633)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,037,246)	0	(351,774)	(1,062,480)	(745,647)	(29,282)	0	0	0	0	0	(3,226,429)	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 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook			
		GlenLake Terrace Nursing & Rehabilitation Ctr,Ltd.	Waukegan			
		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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	Total from Page 6A	\$ 975,529	Glen Health and Home Management, Inc.	A	\$ 623,755	\$ (351,774)	1
2	V							2
3	V	Total from Page 6B	1,062,480	GlenBar Management Company, Ltd.	B		(1,062,480)	3
4	V							4
5	V	Total from Page 6C	2,710,582	GlenShire Real Estate and Development Limited Partnership	C	1,964,935	(745,647)	5
6	V							6
7	V	Total from Page 6D	797,221	Therapy Masters, Inc.	D	767,939	(29,282)	7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A: Owned 100.00 % by Sidney Glenner through attribution				10
11	V			B: Owned 80.00 % by Sidney Glenner & 20.00 % by Barry Ray				11
12	V			C: Owned 60.00 % (constructively) by Sidney Glenner & 20.00 % by Barry Ray				12
13	V			D: Owned 80.00 % by Sidney Glenner and 20.00 % by Barry Ray				13
14	Total		\$ 5,545,812			\$ 3,356,629	\$ * (2,189,183)	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	\$ 975,529	Glen Health and Home Management, Inc.	A	\$	\$ (975,529) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	4,764	4,764 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,029	4,029 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	32,707	32,707 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	6,124	6,124 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	35,652	35,652 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	66,602	66,602 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	622	622 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	5,913	5,913 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	1,791	1,791 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	10,556	10,556 25
26	V	31 Amortization		Glen Health and Home Management, Inc.	A	91	91 26
27	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	9,487	9,487 27
28	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	6,809	6,809 28
29	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,042	3,042 29
30	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	55,354	55,354 30
31	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	380,212	380,212 31
32	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(66,602)	(66,602) 32
33	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	460	460 33
34	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	8,405	8,405 34
35	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	57,737	57,737 35
36	V						
37	V						
38	V						
39	Total		\$ 975,529			\$ 623,755	\$ * (351,774) 39

\* 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						
30	V						
31	V						
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	43 Clerical	\$	GlenShire Real Estate & Development Limited Partnership	C	\$ 1,875	\$ 1,875
16	V	30 Depreciation		GlenShire Real Estate & Development Limited Partnership	C	388,798	388,798
17	V	32 Interest Income		GlenShire Real Estate & Development Limited Partnership	C	(6,983)	(6,983)
18	V	32 Interest Expense		GlenShire Real Estate & Development Limited Partnership	C	532,021	532,021
19	V	33 Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	C	993,622	993,622
20	V	34 Rental Income	2,710,582	GlenShire Real Estate & Development Limited Partnership	C		(2,710,582)
21	V	32 Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	C	4,360	4,360
22	V	36 Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	C	48,803	48,803
23	V	19 Professional Fees		GlenShire Real Estate & Development Limited Partnership	C	250	250
24	V	43 State Replacement Taxes		GlenShire Real Estate & Development Limited Partnership	C	2,189	2,189
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,710,582			\$ 1,964,935	\$ * (745,647)

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2009Ending: 12/31/2009

## 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	\$ 797,221	Therapy Masters, Inc.	D	\$ 680,819	\$ (116,402)
16	V	19 Professional Fees		Therapy Masters, Inc.	D	272	272
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	D	108	108
18	V	20 Employment Fees		Therapy Masters, Inc.	D	3,417	3,417
19	V	21 Clerical Salaries		Therapy Masters, Inc.	D	6,076	6,076
20	V	21 Clerical		Therapy Masters, Inc.	D	3,174	3,174
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	D	71,409	71,409
22	V	23 Training and Education		Therapy Masters, Inc.	D	1,818	1,818
23	V	25 Auto Expenses		Therapy Masters, Inc.	D	654	654
24	V	2 Food Purchase		Therapy Masters, Inc.	D	50	50
25	V	22 Employee Benefits		Therapy Masters, Inc.	D	(71,409)	(71,409)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	D	70,773	70,773
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	D	636	636
28	V	30 Depreciation		Therapy Masters, Inc.	D	142	142
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 797,221			\$ 767,939	\$ * (29,282)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2009 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 %	165,317	12	19.80 %	Salary	\$ 29,564	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,520	8	19.80 %	Salary	8,140	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	25,066	8	19.80 %	Salary	4,483	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	8,872	8	19.80 %	Salary	1,587	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	44,532	8	19.80 %	Salary	7,964	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	165,317	8	19.80 %	Salary	29,564	Ln 21, Col 7	6
7	Barry Ray	Vice-President	Administrative	20.00 %	144,210	8	19.80 %	Salary	25,790	Ln 17, Col 7	7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 107,092		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre # 0039321 Report Period Beginning: 1/01/2009 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	\$ 82,060	\$ 4,764	1
2	6	Repairs and Maintenance	Resident Days	540,919	7	26,561	82,060	4,029	2
3	19	Professional Fees	Resident Days	540,919	7	215,599	82,060	32,707	3
4	20	Licenses, Permits and Inspection	Resident Days	540,919	7	40,365	82,060	6,124	4
5	21	Clerical	Resident Days	540,919	7	235,006	82,060	35,652	5
6	22	Employee Benefits and Payroll	Resident Days	540,919	7	439,026	82,060	66,602	6
7	23	Training and Education	Resident Days	540,919	7	4,102	82,060	622	7
8	25	Auto Expenses	Resident Days	540,919	7	38,975	82,060	5,913	8
9	26	Insurance	Resident Days	540,919	7	11,803	82,060	1,791	9
10	30	Depreciation	Resident Days	540,919	7	69,580	82,060	10,556	10
11	31	Amortization	Resident Days	540,919	7	598	82,060	91	11
12	33	Real Estate Taxes	Resident Days	540,919	7	62,534	82,060	9,487	12
13	35	Equipment and Vehicle Rental	Resident Days	540,919	7	44,880	82,060	6,809	13
14	6	Janitorial Salaries	Resident Days	540,919	7	20,053	20,053	3,042	14
15	17	Officer's Salaries	Resident Days	540,919	7	364,880	364,880	55,354	15
16	21	Administrative Salaries	Resident Days	540,919	7	2,506,264	2,506,264	380,212	16
17	22	Employee Benefits	Payroll					(66,602)	17
18	7	Employee Benefits - Janitorial	Payroll					460	18
19	27	Employee Benefits - Officer's	Payroll					8,405	19
20	27	Employee Benefits - Admin	Payroll					57,737	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,111,628	\$ 2,891,197	\$ 623,755	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	Berkadia Commercial Mortgage	X	Mortgage	\$142,999.26	4/28/04	\$ 10,935,500	\$ 9,665,025	4/01/2030	0.0535	\$ 532,021	1								
2	Berkadia Commercial Mortgage	X	Amortization of mortgage costs							4,360	2								
3											3								
4											4								
5											5								
<b>Working Capital</b>																			
6	Sidney Glenner	X								400,488	6								
7										Non-Allowable owner interest expense:	(400,488)	7							
8											8								
9	<b>TOTAL Facility Related</b>			\$142,999.26		\$ 10,935,500	\$ 9,665,025			\$ 536,381	9								
<b>B. Non-Facility Related*</b>																			
10										Interest Income Offset:	(8,123)	10							
11											11								
12											12								
13											13								
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ (8,123)	14								
15	<b>TOTALS (line 9+line14)</b>					\$ 10,935,500	\$ 9,665,025			\$ 528,258	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 48,803 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: 91,624 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Four

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

NONE

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

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Patient Care</u>	<u>146,800</u>	<u>1994</u>	<u>\$ 300,792</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>12,886</u>	<u>2</u>
3	<b>TOTALS</b>	<b>146,800</b>		<b>\$ 313,678</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	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 6,155,965	4
5											5
6	Alloc from				275,156			7,537	7,537		6
7	Mgt Comp										7
8	Schedule J										8
	<b>Improvement Type**</b>										
9	Building Improvements		1994		78,204		10			78,204	9
10	Building Improvements		1995		107,573		10			107,573	10
11	Custom built 3rd floor nurses station		1995		6,595		10			6,595	11
12	Time delay egress locks and keypad		1995		3,550		10			3,550	12
13	Chimney		1995		1,016		10			1,016	13
14	Wall bumpers		1995		7,713		10			7,713	14
15	Room conversion - remodeling cost		1996		7,024		10			7,024	15
16	Electrical outlets and circuits		1997		18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room		1997		2,950		10			2,950	17
18	Air cleaner		1997		1,375		10			1,375	18
19	Fluorescent and incandescent lights		1997		9,775		10			9,775	19
20	Waste removal pump		1997		993		10			993	20
21	Boiler		1997		3,169		10			3,169	21
22	Food freezer floor		1997		2,700		10			2,700	22
23	New elevator clutch assembly		1997		1,644		10			1,644	23
24	Heat exchange for boiler		1997		2,392		10			2,392	24
25	Gazebo		1998		10,528		10			10,528	25
26	Fire sprinkler system repairs		1998		1,604		10			1,604	26
27	Security system		1998		1,917		10			1,917	27
28	Storage tank		1998		4,875		10			4,875	28
29	Elevator repairs		1998		2,706		10			2,706	29
30	HVAC replacements		1998		3,855		10			3,855	30
31	Hydraulic repack on all elevators		1998		2,500		10			2,500	31
32	Replace water heater		1998		2,697		10			2,697	32
33	Chain link fencing		1998		2,010		10			2,010	33
34	Elevator repairs		1998		2,747		10			2,747	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

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

Report Period Beginning:

1/01/2009 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	Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38	Dialysis room: kitchen area	1998	2,757		10			2,757	38
39	10-B label fire rated doors	1998	4,376		10			4,376	39
40	Install cooling units in elevator and MDS office	1998	11,649		10			11,649	40
41	Mini-blinds	1998	1,565		10			1,565	41
42	November 30, 1998 credit	1998	(1,755)		10			(1,755)	42
43	Add suction and liquid filters to compressor	2000	3,982	398	10	398		3,781	43
44	Replace wood fence	2000	2,300	230	10	230		2,185	44
45	Asphalt and striping project	2000	8,365	836	10	836		7,942	45
46	Metal doors, install lighting by staircase	2000	6,010	601	10	601		5,710	46
47	Install alarm with keypad at front door	2000	1,177	118	10	118		1,121	47
48	Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200	220	10	220		2,090	48
49	Install ceramic tiles	2000	1,373	138	10	138		1,311	49
50	Power rinse tank for dish washing machine	2001	2,594	259	10	259		2,202	50
51	Rebuild condenser water pump	2001	5,198	520	10	520		4,420	51
52	Install two grey boxes and mixing valves	2001	4,111	411	10	411		3,494	52
53	Install portable chiller	2001	2,891	289	10	289		2,457	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914	1,091	10	1,091		9,274	54
55	Circulating pump	2001	3,385	339	10	339		2,881	55
56	Exterior lock doors	2001	3,423	342	10	342		2,907	56
57	Painting project	2002	11,500	1,150	10	1,150		8,625	57
58	Vinyl blinds	2002	8,765	877	10	877		6,577	58
59	Installation of fire dampers and thermal blankets	2002	5,318	532	10	532		3,990	59
60	Dialysis room renovation	2002	14,500	1,450	10	1,450		10,875	60
61	Replace controller on air-conditioner	2002	3,570	357	10	357		2,677	61
62	Painting project	2002	9,540	954	10	954		7,155	62
63	Installation of chemical treatment system	2002	2,300	230	10	230		1,725	63
64	Roof project	2002	3,350	335	10	335		2,513	64
65	Remove and replace concrete patio	2002	1,800	180	10	180		1,350	65
66	Pro Tech Systems project	2002	1,793	179	10	179		1,343	66
67	Installation of oak fire doors	2003	2,156	216	10	216		1,404	67
68	Installation of new chandeliers and wall sconces	2003	4,635	464	10	464		3,016	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,383,963	\$ 12,716		\$ 409,051	\$ 396,335	\$ 6,576,719	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 12,383,963	\$ 12,716		\$ 409,051	\$ 396,335	\$ 6,576,719	1
2	Chandeliers and wall sconces	2002	3,739	374	10	374		2,805	2
3	Installation of break tank system	2003	1,892	189	10	189		1,229	3
4	Fire pump project	2003	4,270	427	10	427		2,776	4
5	Installed gauge and adjust compressor core	2004	1,557	156	10	156		858	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	206	10	206		1,133	6
7	Replace relay and diode in elevator	2004	3,398	340	10	340		1,870	7
8	Installed and rewired new detector edge	2004	1,600	160	10	160		880	8
9	Installed door locks	2004	3,192	319	10	319		1,755	9
10	Installation of new detector unit on elevator	2005	2,290	229	10	229		1,031	10
11	Furnish and install glass frame on receptionist counter	2005	1,495	150	10	150		675	11
12	Bearing job on washing machine	2005	1,718	172	10	172		774	12
13	Installed new coils in walk-in cooler	2005	1,955	196	10	196		882	13
14	Installed and wired new detector edge on elevator	2005	2,720	272	10	272		1,224	14
15	Installation of drier exhaust with booster fan	2005	1,500	150	10	150		675	15
16	Keypad alarm installation	2005	1,222	122	10	122		549	16
17	Two doors with custom hinges and locks	2005	1,042	104	10	104		468	17
18	Powertron loadbank electrical test project	2006	5,652	565	10	565		1,978	18
19	Water heating boiler system and valve repair	2006	12,648	1,265	10	1,265		4,427	19
20	Trane chiller troubleshooting	2006	2,647	265	10	265		927	20
21	Replace contactors and fuses for trane chiller	2006	4,651	465	10	465		1,628	21
22	Replace controller and isolation relay on chiller	2006	5,816	582	10	582		2,037	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	520	10	520		1,820	23
24	Installation of new electrical receptacles	2006	4,229	423	10	423		1,480	24
25	Valve and sprinkler head replacement	2006	5,023	502	10	502		1,757	25
26	Furnish and install elevator car station	2006	1,794	179	10	179		627	26
27	Rewire entire building for telephones	2006	16,500	2,710	10	1,650	(1,060)	8,425	27
28	Furnish and install elevator mount and car stations	2006	5,660	566	10	566		1,981	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	9,626	10	9,626		33,691	29
30	Install electrical receptacles	2006	26,565	2,657	10	2,657		9,299	30
31	Remove and repipe sanitary plumbing line	2006	9,740	974	10	974		3,409	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	9,421	10	9,421		32,974	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,716,208	\$ 47,002		\$ 442,277	\$ 395,275	\$ 6,702,763	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>		\$ 12,716,208	\$ 47,002		\$ 442,277	\$ 395,275	\$ 6,702,763	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	7,025	10	7,025		24,587	2
3	Install kitchen fire suppression system and range guard	2006	2,900	290	10	290		1,015	3
4	Installation of water heater pump	2006	3,342	334	10	334		1,169	4
5	Purchase of ceiling tile	2006	3,868	387	10	387		1,354	5
6	Replacement of 100 ton compressor	2006	32,280	3,228	10	3,228		11,298	6
7	Insurance refund of damaged compressor	2006	(26,597)	(2,660)	10	(2,660)		(9,310)	7
8	Furnish and install heat exchanger	2006	6,040	604	10	604		2,114	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	132	10	132		462	9
10	Installation of new current sensing relay for compressor	2006	1,312	131	10	131		459	10
11	Remove and rebuild concrete block firewall	2006	1,850	185	10	185		648	11
12	Furnish and install insulated window units	2006	1,025	103	10	103		360	12
13	Remove and install border, wallcovering and paint	2006	43,740	4,374	10	4,374		15,309	13
14	Remove and install cove base	2007	8,566	857	10	857		2,142	14
15	Furnish bed wall bumper guards	2007	8,318	832	10	832		2,080	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	5,770	10	5,770		14,425	16
17	Ceiling project and cove base installation	2007	21,610	2,161	10	2,161		5,402	17
18	Installation of wall sconces	2007	16,350	1,635	10	1,635		4,088	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	2,636	10	2,636		6,590	19
20	Custom laminate work station with cabinets	2007	5,277	528	10	528		1,320	20
21	Remove and install carpet and cove base	2007	3,322	332	10	332		830	21
22	Remove and install ceramic tile	2007	30,921	3,524	10	3,092	(432)	8,378	22
23	Remove and relocate lighting tracks	2007	4,732	473	10	473		1,183	23
24	Remove and install ceiling	2007	13,500	1,350	10	1,350		3,375	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	8,880	10	8,880		22,200	25
26	Remove cove base and install ceramic tile	2007	22,464	2,246	10	2,246		5,615	26
27	Painting	2007	2,367	237	10	237		592	27
28	Remove and install cove base and corner guards	2007	17,586	1,759	10	1,759		4,397	28
29	Furnish signs, crown molding and window treatments	2007	8,791	879	10	879		2,198	29
30	Furnish and install quarry tile	2007	4,575	458	10	458		1,145	30
31	Install fireguard FST for generator	2007	18,993	1,899	10	1,899		4,748	31
32	Drywall project	2007	3,040	304	10	304		760	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,220,815	\$ 97,895		\$ 492,738	\$ 394,843	\$ 6,843,696	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>		\$ 13,220,815	\$ 97,895		\$ 492,738	\$ 394,843	\$ 6,843,696	1
2	Relocate controller and rewire chiller	2007	2,661	266	10	266		665	2
3	Furnish and install new elevator mount stations	2007	7,177	718	10	718		1,795	3
4	Furnish and install elevator car station	2007	17,640	1,764	10	1,764		4,410	4
5	Flush mount hall elevator station	2007	2,000	200	10	200		500	5
6	Furnish and install new tramco sewage pump	2007	5,315	532	10	532		1,330	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	475	10	475		1,188	7
8	Relocate sprinkler heads	2007	2,785	279	10	279		697	8
9	Plumbing project	2007	3,040	304	10	304		760	9
10	Installation of respirator monitor system	2007	3,244	324	10	324		810	10
11	Replace 2 valves on water heater	2008	2,920	292	10	292		438	11
12	Sheet vinyl for dialysis area	2008	2,966	297	10	297		445	12
13	Install pipe run across ceiling, electrical wiring	2009	2,530	127	10	127		127	13
14									14
15	Furnish and install drywall, paint walls	2009	4,125	206	10	206		206	15
16	Install new microprocessor controllers on both elevators,	2009	75,000	3,750	10	3,750		3,750	16
17	new selectors, new wiring, new power door operators								17
18	Level, petromat, resurface and strip pavement in parking lot	2009	79,790	3,990	10	3,990		3,990	18
19	Bathroom - Remodel (32 rooms)	2009	89,600	4,928	10	4,480	(448)	4,480	19
20	- Remove ceramic tile in bathrooms, new ceramic wall								20
21	tile, new wallcoverings, sheet vinyl, light fixtures,								21
22	mirrors, grab bars, new sinks & towel bars								22
23	Install conduit with new circuits and new receptacles in elevators	2009	2,575	129	10	129		129	23
24	Installation to power rod out station	2009	4,850	243	10	243		243	24
25									25
26									26
27									27
28	Leasehold Improvements Allocated from Management Company:		24,520			620	620	21,297	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 13,558,303	\$ 116,719		\$ 511,734	\$ 395,015	\$ 6,890,956	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre

# 0039321

Report Period Beginning:

1/01/2009

Ending:

12/31/2009

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	\$ 1,019,929	\$ 101,992	\$ 101,992	\$	10 years	\$ 486,789	71
72	Current Year Purchases	11,251	563	563		10 years	563	72
73	Fully Depreciated Assets	1,321,012	5,314	5,314		5,10 years	1,321,012	73
74	Allocated from Management Company:	118,456		1,364	1,364		115,705	74
75	TOTALS	\$ 2,470,648	\$ 107,869	\$ 109,233	\$ 1,364		\$ 1,924,069	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Toyota Camry	2004	\$ 10,770	\$ 1,077	\$ 1,077	\$	5 years	\$ 10,770	76
77										77
78										78
79	Allocated from Management Company:			13,537		1,177	1,177		7,092	79
80	TOTALS			\$ 24,307	\$ 1,077	\$ 2,254	\$ 1,177		\$ 17,862	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,366,936	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 225,665	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 623,221	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 397,556	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,832,887	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

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

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

9. Option to Buy:  YES  NO Terms: N/A \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 12,517 Description: Ice-maker \$2,015, Postage meter \$1,494, Copy Machine \$6,094, Allocated from Mgt Company: \$2,914

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>Allocated from Management Company:</u>			<u>3,895</u>	18
19					19
20					20
21	TOTAL		\$	\$ 3,895	21

10. Effective dates of current rental agreement:

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

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2010</u>	\$ _____
13.	<u>/2011</u>	\$ _____
14.	<u>/2012</u>	\$ _____

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

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

**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>
---	---	--

**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	\$	5,988	\$ 316,529	\$ 2,407	5,988	\$ 318,936	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,701	95,309		1,701	95,309	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		6,522	385,383	1,829	6,522	387,212	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				577,609		577,609	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	19,209 hours	468,970		257,050		19,209	257,050 468,970	13
14	TOTAL			\$ 468,970	14,211	\$ 1,054,271	\$ 581,845	33,420	\$ 2,105,086	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2009Ending: 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	\$ (1,472,595)	\$ 1,132,650	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>186,000</u> )	4,169,957	4,169,957	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	171,438	187,564	6
7	Other Prepaid Expenses	102,195	155,309	7
8	Accounts Receivable (owners or related parties)	7,299		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,978,294	\$ 5,645,480	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		313,678	13
14	Buildings, at Historical Cost		11,939,084	14
15	Leasehold Improvements, at Historical Cost	1,615,283	1,619,219	15
16	Equipment, at Historical Cost	1,447,573	2,494,955	16
17	Accumulated Depreciation (book methods)	(1,616,067)	(8,832,887)	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 Escrows		400,988	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		88,655	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,446,789	\$ 8,023,692	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,425,083	\$ 13,669,172	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 123,768	\$ 123,768	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	80,683	80,683	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	211,215	211,215	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		955,000	32
33	Accrued Interest Payable		43,090	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>	5,761,154	5,761,154	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 6,176,820	\$ 7,174,910	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		9,665,025	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due to GlenShire R.E. LLC.</u>	180,258		43
44	<u>Due to Officers</u>	14,257,000	14,257,000	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 14,437,258	\$ 23,922,025	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 20,614,078	\$ 31,096,935	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (16,188,995)	\$ (17,427,763)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 4,425,083	\$ 13,669,172	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>(13,121,113)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Year End AJE's not posted</b>	<b>1,150</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>(13,119,963)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(3,069,032)</b>	<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>(3,069,032)</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>(16,188,995)</b>	<b>24</b>

\* Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nursing & Rehabilitation Centre# 0039321Report Period Beginning: 1/01/2009Ending: 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	\$ 14,827,798	1
2	Discounts and Allowances for all Levels	(4,157,686)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 10,670,112</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,526,266	6
7	Oxygen	823,087	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,349,353</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		15
16	Rental of Facility Space		16
17	Sale of Drugs	854,518	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	102,168	19
20	Radiology and X-Ray	14,847	20
21	Other Medical Services	1,504,660	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 2,476,193</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,140	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 1,140</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>\$ 15,496,798</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,057,760	31
32	Health Care	7,006,104	32
33	General Administration	5,068,996	33
<b>B. Capital Expense</b>			
34	Ownership	3,346,710	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	925,292	35
36	Provider Participation Fee	160,968	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 18,565,830</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(3,069,032)</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>\$ (3,069,032)</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 **Glenshire Nursing & Rehabilitation Centre**

# **0039321**

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	564	650	\$ 26,564	\$ 40.87	1
2	Assistant Director of Nursing	2,331	2,562	103,567	40.42	2
3	Registered Nurses	42,166	44,984	1,208,287	26.86	3
4	Licensed Practical Nurses	52,556	55,088	1,331,997	24.18	4
5	CNAs & Orderlies	119,929	126,154	1,155,380	9.16	5
6	CNA Trainees					6
7	Licensed Therapist	19,209	20,316	468,970	23.08	7
8	Rehab/Therapy Aides	6,800	7,637	77,123	10.10	8
9	Activity Director	1,989	2,070	33,738	16.30	9
10	Activity Assistants	13,301	14,238	126,739	8.90	10
11	Social Service Workers	5,061	5,320	80,771	15.18	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,863	4,248	39,960	9.41	14
15	Cook Helpers/Assistants	28,647	30,545	330,635	10.82	15
16	Dishwashers					16
17	Maintenance Workers	7,654	8,445	122,541	14.51	17
18	Housekeepers	10,256	11,371	96,264	8.47	18
19	Laundry	4,757	5,230	42,326	8.09	19
20	Administrator	1,994	2,181	104,709	48.01	20
21	Assistant Administrator	1,989	2,106	44,740	21.24	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	24,793	26,603	379,864	14.28	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>	1,850	1,998	18,441	9.23	33
34	TOTAL (lines 1 - 33)	349,709	371,746	\$ 5,792,616 *	\$ 15.58	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	\$ 26,866	Ln 1, Col 3	35
36	Medical Director	Monthly	17,700	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,220	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	72	3,564	Ln11, Col 3	44
45	Social Service Consultant	133	7,596	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	205	\$ 57,946		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	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$13,770
- (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. \$ 38,841 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 160,968  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 25,199 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
  - c. What percent of all travel expense relates to transportation of nurses and patients? N/A
  - d. Have vehicle usage logs been maintained? Yes
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
  - g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider I.D. # 0039321  
12/31/2009

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

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

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, LTD.  
 Provider # 0039321  
 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.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,155	32,651	33,386	13,658	17,743	29,724	165,317
Jonathan Glenner	10,506	8,990	9,193	3,761	4,885	8,185	45,520
Daniel Glenner	5,785	4,951	5,062	2,071	2,690	4,507	25,066
Elliot Glenner	2,048	1,752	1,792	733	952	1,595	8,872
David Weinschneider	10,278	8,795	8,994	3,679	4,779	8,007	44,532
Joshua Ray	38,155	32,651	33,386	13,658	17,743	29,724	165,317
Barry Ray	33,284	28,482	29,124	11,914	15,477	25,929	144,210
Total compensation received from other Nursing Homes	138,211	118,272	120,937	49,474	64,269	107,671	598,834

**See Accountants' Compilation Report**

**XIX. SUPPORT SCHEDULES**

**SCHEDULE C**

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	7,809
Advanced Answers on Demand	Computers	2,720
E Health Data Solutions	Computers	5,161
IIT Sourcetek	Computers	1,100
RSM McGladrey	Accounting	35,157
Frost, Ruttenberg & Rothblatt	Accounting	430
ReedSmith Sachnoff & Weaver	Legal	9,751
Ira I. Silverstein	Legal	2,985
Myers, Miller & Krauskopf	Legal	90,554
Much Shelist	Legal	4,854
Commitment Consulting	A/R Collections	45,160
Divinity Marketing	Management Consulting	750
Prospect Resources Inc.	Maintenance Consulting	750
Personnel Planners, Inc.	Unemployment Consulting	4,029
Cindy Stachura	Consultant	1,200
		<u>212,409</u>
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		903
RSM McGladrey - Accounting Services		29,202
ReedSmith Sachnoff & Weaver, Ltd. - Legal Services		724
Frost, Ruttenberg & Rothblatt - Accounting Services		1,745
Much Shelist - Legal Services		133
Total allocated from Management Co.		<u>32,707</u>
Total allocated from Therapy Masters:		272
GlenShire Real Estate & Development LLC:		
Much Shelist - Legal		<u>250</u>
Total allocated from GlenShire Real Estate & Development, LLC.		250

Non-Allowable Expenses:

RSM McGladrey - Accounting	-23,303
Commitment Consulting - A/R Collections	-45,160
Divinity Marketing - Management Consulting	-750
Ira I. Silverstein - A/R Collections	-2,985
	<u>-72,198</u>

**Total adjustments page 21, Sch C.** -38,969

**Total Schedule V, line 19, column 8** 173,440

**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	30,078
FUTA	411
SUTA	933
401K Match	1,984
Insurance - Hospital	21,511
Employee Benefits	2,757
Other Employee Benefits	1,595
Workers Compensation Insurance	7,333
Total allocated from Management Co.	<u>66,602</u>
Allocated Employee Benefits to Line #'s 7 & 27	(66,602)
Allocated from Therapy Masters, Inc.	
FICA taxes	45,192
FUTA	682
SUTA	851
401K Match	4,336
Insurance - Hospital	11,862
Other Employee Benefits	158
Workers Compensation Insurance	8,328
Total allocated from Therapy Masters, Inc.	<u>71,409</u>
Allocated Employee Benefits to Line #'s 15 & 27	(71,409)
Total	<u>0</u>

See Accountants' Compilation Report

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
12/31/2009

SCHEDULE E

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Due Affiliates	17,569
Interco GlenBar	1,275
Accrued 401K	6,435
Refunds Exchange	0
Accrued Wage Assignment	1,502
Credit Union	-131
Accrued Union Dues	2,887
Accrued Management Fees	4,952,290
Due to Third Party	777,560
Due Con. Mutual	1,767
Total, Page 17, Line36	<u><u>5,761,154</u></u>

**See Accountants' Compilation Report**

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
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	(168)	43
Non-allowable owner interest expense	(400,488)	32
Non-allowable IL Council on Long Term Care fee	(9,427)	20
Non-allowable professional fees	(72,198)	19
Non-allowable office expense	(1,875)	43
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(147,913)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(255,596)	10
Adjust Mgt. Co. Food to cost	(53,244)	2
Non-allowable auto expense - marketing	(2,543)	25
Total	<u>(943,452)</u>	

See Accountants' Compilation Report

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

**SCHEDULE G**

	Accrued 1/1/2009	Payments	Expense	Accrued 12/31/2009
Balance @ 1/01/09:	(884,000.00)		(884,000.00)	
2008 real estate taxes paid		922,622.22	922,622.22	
Estimated 2009 real estate taxes:				
2008 taxes	922,622.22			
Estimated increase	3.50%			
Estimated 2009 taxes	954,914.00			
<b>USE</b>	<b>955,000.00</b>		955,000.00	(955,000.00)
Totals	<u>(884,000.00)</u>	<u>922,622.22</u>	<u>993,622.22</u>	<u>(955,000.00)</u>

Real estate tax history:

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

**See Accountants' Compilation Report**

**Provider Name: Glen Shire Nursing & Rehab Ctr.**  
**Provider I.D. #: 0039321**  
**Year Ended: December 31, 2009**

**SCHEDULE H**

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
D. Miller, N Papp	3/09/09	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. New Labor Law Trends & Requirements	190
Department Heads, Administration Social Workers	3/24/09	Facility	STANLEY MCCRACKEN Adherence Issues: Motivation & Change	697
D. Miller, N Papp	8/17/09	Matteson, Il	OSHA OSHA Guidelines & Reporting	159
Nursing Staff	10/22/09	Facility	PESI HEALTHCARE Trach Care & Suctioning	179
Nursing & Respiratory Staff	10/04/09	Facility	PULMONARY EXCHANGE S1 Regulatory Competencies	634
Nursing Staff	11/02/09	Facility	PESI HEALTHCARE Trach Care & Suctioning	60
Toni Daniels	10/23/2009	Chicago, Il	CYNTHIA CHOW & ASSOCIATES Dietary Service Manager Annual Review	120
			Allocated From Management Company	622
			Allocated From Therapy Masters	1,818
			<b>Total</b>	<b>4,479</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

GlenShire Nursing and Rehabilitation Centre, LTD.  
Provider #0039321  
12/31/2009

SCHEDULE I

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

	Gasoline	Repairs	Mileage Reimb.	Stickers	Parking	Total
Direct Expense	4,400	459	1,929	35	135	6,958
Non-allowable auto expense - marketing						-2,543
Allocated from Therapy Masters, Inc.						654
Allocated from Management Company						5,913
<b>TOTAL</b>	<b>4,400</b>	<b>459</b>	<b>1,929</b>	<b>35</b>	<b>135</b>	<b>10,982</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

GlenShire Nursing and Rehabilitation Centre, Ltd.  
Provider # 0039321  
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	23,197
Employment Fees	49,732
Joint Commission Annual Fee	1,070
Joint Commission Long Term Care Program Fee	2,065
Cook County Department of Environmental Control Inspection Fee	448
Secretary of State Annual Report Fee	200
Anderson Elevator Permit Fee	450
CLIA Laboratory Program Certificate of Waiver User Fee	150
Village of Richton Park Inspection Fee	610
Non-allowable Illinois Council on Long Term Care Fees	(9,427)
Total	<u>68,495</u>

**See Accountants' Compilation Report**