



Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

# 0022111 Report Period Beginning: 1/01/2013 Ending: 12/31/2013

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	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>59,860</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>48,910</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>108,770</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>24,495</u>	<u>442</u>	<u>3,389</u>	<u>28,326</u>	8
9	SNF/PED					9
10	ICF	<u>73,484</u>	<u>1,326</u>	<u>0</u>	<u>74,810</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>97,979</u>	<u>1,768</u>	<u>3,389</u>	<u>103,136</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.82%

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

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

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES  NO

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

YES  NO

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

Date started 12/01/75

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

YES  Date 1/15/85 NO

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

YES  NO  If YES, enter number of beds certified 150 and days of care provided 2,030

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: 12/31/13 Fiscal Year: 12/31/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 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	534,281	97,633	7,328	639,242		639,242	639,242			1
2	Food Purchase		610,545		610,545	(23,625)	586,920	(40,598)	546,322		2
3	Housekeeping	362,919	86,461		449,380		449,380	449,380			3
4	Laundry	152,946	17,781	18,226	188,953		188,953	188,953			4
5	Heat and Other Utilities			229,928	229,928		229,928	5,471	235,399		5
6	Maintenance	121,063	45,898	72,122	239,083		239,083	15,214	254,297		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							678	678		7
8	<b>TOTAL General Services</b>	<b>1,171,209</b>	<b>858,318</b>	<b>327,604</b>	<b>2,357,131</b>	<b>(23,625)</b>	<b>2,333,506</b>	<b>(19,235)</b>	<b>2,314,271</b>		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			23,200	23,200		23,200	23,200	23,200		9
10	Nursing and Medical Records	3,990,565	435,980	170,869	4,597,414		4,597,414	(97,832)	4,499,582		10
10a	Therapy	137,314	1,553	536,131	674,998		674,998	(142,029)	532,969		10a
11	Activities	103,650	8,009	1,925	113,584		113,584	113,584	113,584		11
12	Social Services	213,339	45		213,384		213,384	213,384	213,384		12
13	CNA Training										13
14	Program Transportation			362	362		362	362	362		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							37,096	37,096		15
16	<b>TOTAL Health Care and Programs</b>	<b>4,444,868</b>	<b>445,587</b>	<b>732,487</b>	<b>5,622,942</b>		<b>5,622,942</b>	<b>(202,765)</b>	<b>5,420,177</b>		16
	<b>C. General Administration</b>										
17	Administrative	199,568		1,290,351	1,489,919		1,489,919	(1,248,681)	241,238		17
18	Directors Fees										18
19	Professional Services			91,881	91,881	(29,680)	62,201	57,096	119,297		19
20	Dues, Fees, Subscriptions & Promotions			78,229	78,229	1,170	79,399	(3,918)	75,481		20
21	Clerical & General Office Expenses	316,331	47,661	56,901	420,893	(1,170)	419,723	712,958	1,132,681		21
22	Employee Benefits & Payroll Taxes			1,003,240	1,003,240	23,625	1,026,865	1,026,865	1,026,865		22
23	Inservice Training & Education			1,200	1,200		1,200	2,378	3,578		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			25,294	25,294	(19,514)	5,780	7,825	13,605		25
26	Insurance-Prop.Liab.Malpractice			187,152	187,152		187,152	8,560	195,712		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							110,504	110,504		27
28	<b>TOTAL General Administration</b>	<b>515,899</b>	<b>47,661</b>	<b>2,734,248</b>	<b>3,297,808</b>	<b>(25,569)</b>	<b>3,272,239</b>	<b>(353,278)</b>	<b>2,918,961</b>		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>6,131,976</b>	<b>1,351,566</b>	<b>3,794,339</b>	<b>11,277,881</b>	<b>(49,194)</b>	<b>11,228,687</b>	<b>(575,278)</b>	<b>10,653,409</b>		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.

Facility Name & ID Number Glen Oaks Nrsng & Rehab Ctr

#0022111

Report Period Beginning:

1/01/2013

Ending:

12/31/2013

## 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			171,570	171,570		171,570	135,406	306,976			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							1,292,138	1,292,138			32
33	Real Estate Taxes					29,680	29,680	524,598	554,278			33
34	Rent-Facility & Grounds			3,285,231	3,285,231		3,285,231	(3,285,231)				34
35	Rent-Equipment & Vehicles			20,523	20,523	19,514	40,037	13,048	53,085			35
36	Other (specify):* <b>Mortgage Insurance</b>							189,535	189,535			36
37	<b>TOTAL Ownership</b>			3,477,324	3,477,324	49,194	3,526,518	(1,130,506)	2,396,012			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		178,967	8,275	187,242		187,242		187,242			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			776,700	776,700		776,700		776,700			42
43	Other (specify):* <b>Non-Allowable</b>			126,168	126,168		126,168	(126,168)				43
44	<b>TOTAL Special Cost Centers</b>		178,967	911,143	1,090,110		1,090,110	(126,168)	963,942			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,131,976	1,530,533	8,182,806	15,845,315		15,845,315	(1,831,952)	14,013,363			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsng & Rehab Ctr

# 0022111

Report Period Beginning: 1/01/2013

Ending: 12/31/2013

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,917)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	8,670	30		9
10	Interest and Other Investment Income	(75,896)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,512)	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	1,319	43		18
19	Entertainment				19
20	Contributions	(100)	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	(126,073)	43		24
25	Fund Raising, Advertising and Promotional	900	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(3,439,472)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (3,646,081)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	1,814,129		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 1,814,129		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (1,831,952)		37

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

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

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

BHF USE ONLY					
48		49		50	
				51	
				52	

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Oaks Nrsg & Rehab Ctr

ID# 0022111

Report Period Beginning: 1/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (9,864)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(87,968)	10	2
3	Adjust Mgt Co. food to cost	(40,598)	2	3
4	Non-allowable professional fees	(35,971)	19	4
5	Non-allowable patient clothing	(702)	43	5
6	Non-allowable Illinois Council on Long Term Care Dues	(10,840)	20	6
7	Non-allowable office expense	(553)	43	7
8	Non-allowable auto expense - marketing	(547)	25	8
9	Non-allowable loss on early extinguishment of debt	(3,252,429)	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>		(3,439,472)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr# 0022111

Report Period Beginning:

1/01/2013

Ending:

12/31/2013

## 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	(40,598)	0	0	0	0	0	0	0	0	0	0	(40,598)	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	5,471	0	0	0	0	0	0	0	0	5,471	5
6	Maintenance	0	0	15,213	0	1	0	0	0	0	0	0	15,214	6
7	Other (specify):*	0	0	678	0	0	0	0	0	0	0	0	678	7
8	<b>TOTAL General Services</b>	<b>(40,598)</b>	<b>0</b>	<b>21,362</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,235)</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	(97,832)	0	0	0	0	0	0	0	0	0	0	(97,832)	10
10a	Therapy	0	0	0	0	(142,029)	0	0	0	0	0	0	(142,029)	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	37,096	0	0	0	0	0	0	37,096	15
16	<b>TOTAL Health Care and Programs</b>	<b>(97,832)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(104,933)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(202,765)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,248,681)	0	0	0	0	0	0	0	0	(1,248,681)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(35,971)	0	44,487	30,955	17,625	0	0	0	0	0	0	57,096	19
20	Fees, Subscriptions & Promotions	(10,840)	0	2,298	0	4,624	0	0	0	0	0	0	(3,918)	20
21	Clerical & General Office Expenses	(13,917)	0	725,587	0	1,288	0	0	0	0	0	0	712,958	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	1,496	0	882	0	0	0	0	0	0	2,378	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(547)	0	7,801	0	571	0	0	0	0	0	0	7,825	25
26	Insurance-Prop.Liab.Malpractice	0	0	8,560	0	0	0	0	0	0	0	0	8,560	26
27	Other (specify):*	0	0	110,452	0	52	0	0	0	0	0	0	110,504	27
28	<b>TOTAL General Administration</b>	<b>(61,275)</b>	<b>0</b>	<b>(348,000)</b>	<b>30,955</b>	<b>25,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(353,278)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(199,705)</b>	<b>0</b>	<b>(326,638)</b>	<b>30,955</b>	<b>(79,890)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(575,278)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr# 0022111

Report Period Beginning:

1/01/2013 Ending:

12/31/2013

## 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	8,670	0	16,712	109,905	119	0	0	0	0	0	0	135,406	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(75,896)	0	0	1,368,034	0	0	0	0	0	0	0	1,292,138	32
33	Real Estate Taxes	0	0	12,868	511,730	0	0	0	0	0	0	0	524,598	33
34	Rent-Facility & Grounds	0	0	0	(3,285,231)	0	0	0	0	0	0	0	(3,285,231)	34
35	Rent-Equipment & Vehicles	0	0	13,048	0	0	0	0	0	0	0	0	13,048	35
36	Other (specify):*	0	0	0	189,535	0	0	0	0	0	0	0	189,535	36
37	<b>TOTAL Ownership</b>	<b>(67,226)</b>	<b>0</b>	<b>42,628</b>	<b>(1,106,027)</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,130,506)</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):*	(3,379,150)	0	0	3,252,982	0	0	0	0	0	0	0	(126,168)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(3,379,150)</b>	<b>0</b>	<b>0</b>	<b>3,252,982</b>	<b>0</b>	<b>(126,168)</b>	<b>44</b>						
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(3,646,081)	0	(284,010)	2,177,910	(79,771)	0	0	0	0	0	0	(1,831,952)	45

**VII. RELATED PARTIES**

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

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V		\$			\$		1
2	V	From Page 6A	1,290,351	Glen Health and Home Management, Inc.	A	1,006,341	(284,010)	2
3	V							3
4	V	From Page 6B	3,285,231	Glen Oaks Real Estate and Development, L.L.C.	B	5,463,141	2,177,910	4
5	V							5
6	V	From Page 6C	536,065	Therapy Masters, Inc.	C	456,294	(79,771)	6
7	V							7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A - Sidney Glenner - 100.00 % through attribution				10
11	V			B - Sidney Glenner - 100.00 %				11
12	V			C - Sidney Glenner - 100.00 %				12
13	V							13
14	Total		\$ 5,111,647			\$ 6,925,776	\$ * 1,814,129	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00 %	Centre, Ltd.					15
16								16
17	Sidney Glenner	99.00 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	1.00 %	Centre, Inc.					18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsng & Rehab Ctr# 0022111Report Period Beginning: 1/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 1,290,351	Glen Health and Home Management, Inc.	A	\$	\$ (1,290,351) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	5,471	5,471 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	10,785	10,785 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	44,487	44,487 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,298	2,298 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	45,743	45,743 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	111,130	111,130 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,496	1,496 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	7,801	7,801 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	8,560	8,560 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	16,712	16,712 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	12,868	12,868 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	13,048	13,048 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,428	4,428 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	41,670	41,670 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	679,844	679,844 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(111,130)	(111,130) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	678	678 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	6,379	6,379 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	104,073	104,073 34
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,290,351			\$ 1,006,341	\$ * (284,010) 39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	19 Professional Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 30,955	\$	30,955	15
16	V	43 Office Expense		Glen Oaks Real Estate and Development, L.L.C.	B	553		553	16
17	V	30 Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905		109,905	17
18	V	32 Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	1,368,408		1,368,408	18
19	V	32 Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(2,512)		(2,512)	19
20	V	32 Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	2,138		2,138	20
21	V	33 Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	511,730		511,730	21
22	V	34 Rental Income	3,285,231	Glen Oaks Real Estate and Development, L.L.C.	B			(3,285,231)	22
23	V	36 Mortgage Insurance Premium		Glen Oaks Real Estate and Development, L.L.C.	B	189,535		189,535	23
24	V	43 Loss on Early Extinguishment of Debt		Glen Oaks Real Estate and Development, L.L.C.	B	3,252,429		3,252,429	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 3,285,231			\$ 5,463,141	\$ *	2,177,910	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.  YES  NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 536,065	Therapy Masters, Inc.	C	\$ 394,036	\$ (142,029)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	17,625	17,625
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	60	60
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	1	1
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	595	595
20	V	21 Clerical		Therapy Masters, Inc.	C	693	693
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	37,148	37,148
22	V	23 Training and Education		Therapy Masters, Inc.	C	882	882
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	571	571
24	V	20 Employment Fees		Therapy Masters, Inc.	C	4,564	4,564
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(37,148)	(37,148)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	37,096	37,096
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	52	52
28	V	30 Depreciation		Therapy Masters, Inc.	C	119	119
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 536,065			\$ 456,294	\$ * (79,771)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 Report Period Beginning: 1/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	174,092	12	19.36 %	Salary	\$ 41,670	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	40,726	8	19.36 %	Salary	9,748	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,241	1	2.00 %	Salary	5,802	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	60,405	8	19.36 %	Salary	14,459	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	174,092	12	19.36 %	Salary	41,670	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10			See Attached Schedule B								10
11											11
12											12
13								TOTAL	\$ 113,349		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 Glen Oaks Nrsng & Rehab Ctr

# 0022111

Report Period Beginning:

1/01/2013

Ending: 2/31/2013

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 and 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	534,020	7	\$ 28,326	\$ 103,136	\$ 5,471	1
2	6	Repairs and Maintenance	Resident Days	534,020	7	55,844	103,136	10,785	2
3	19	Professional Fees	Resident Days	534,020	7	230,348	103,136	44,487	3
4	20	Licenses, Permits and Inspection	Resident Days	534,020	7	11,901	103,136	2,298	4
5	21	Clerical	Resident Days	534,020	7	236,851	103,136	45,743	5
6	22	Employee Benefits and Payroll	Resident Days	534,020	7	575,413	103,136	111,130	6
7	23	Training and Education	Resident Days	534,020	7	7,744	103,136	1,496	7
8	25	Auto Expenses	Resident Days	534,020	7	40,394	103,136	7,801	8
9	26	Insurance	Resident Days	534,020	7	44,323	103,136	8,560	9
10	30	Depreciation	Resident Days	534,020	7	86,534	103,136	16,712	10
11	33	Real Estate Taxes	Resident Days	534,020	7	66,629	103,136	12,868	11
12	35	Equipment and Vehicle Rental	Resident Days	534,020	7	67,562	103,136	13,048	12
13	6	Janitorial Salaries	Resident Days	534,020	7	22,929	22,929	4,428	13
14	17	Officer's Salaries	Resident Days	534,020	7	215,760	215,760	41,670	14
15	21	Administrative Salaries	Resident Days	534,020	7	3,520,113	3,520,113	679,844	15
16	22	Employee Benefits	Payroll					(111,130)	16
17	7	Employee Benefits - Janitorial	Payroll					678	17
18	27	Employee Benefits - Officer's	Payroll					6,379	18
19	27	Employee Benefits - Admin	Payroll					104,073	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,210,671	\$ 3,758,802	\$ 1,006,341	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glen Oaks Nrsg & Rehab Ctr

# 0022111

Report Period Beginning:

1/01/2013

Ending:

12/31/2013

**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	Name of Lender	2		3	4	5	6		8	9	10	11						
		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	Oppenheimer MHHF, Inc.		X	Mortgage	\$150,300.68	2/17/2011	\$ 39,143,500	\$ 37,612,093	1/01/2044	0.0260	\$ 1,368,408	1						
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							2,138	2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6												6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$150,300.68		\$ 39,143,500	\$ 37,612,093			\$ 1,370,546	9						
<b>B. Non-Facility Related*</b>																		
10									<b>Interest Income Offset:</b>		<b>(78,408)</b>	10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (78,408)	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 39,143,500	\$ 37,612,093			\$ 1,292,138	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 189,535 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2012 report.		\$	<b>550,000</b>		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>556,970</b>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>6,970</b>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>585,000</b>		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>29,680</b>		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ 80,240 For 11,12 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<b>(80,240)</b>		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>541,410</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<b>383,926</b>			8
	2009	<b>445,204</b>			9
	2010	<b>510,063</b>			10
	2011	<b>528,288</b>			11
	2012	<b>556,970</b>			12
<b>See Attached Schedule G For Calculation Of 2013 Real Estate Tax Accrual.</b>					
<b>FOR BHF USE ONLY</b>					
	13	FROM R. E. TAX STATEMENT FOR 2012	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nrsg & Rehab Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

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

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>04-02-202-033-0000</u>	<u>270 Skokie Highway</u>	\$ <u>123,451.48</u>	\$ <u>123,451.48</u>
2. <u>04-02-202-038-0000</u>	<u>270 Skokie Highway</u>	\$ <u>433,518.81</u>	\$ <u>433,518.81</u>
3. <u>Allocated from Management Company:</u>		\$ <u>67,604.86</u>	\$ <u>12,868.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>624,575.15</u></u>	\$ <u><u>569,838.29</u></u>

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 72,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Three

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

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

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

NONE

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>98,518</u>	<u>1985</u>	<u>\$ 345,000</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>16,403</u>	<u>2</u>
3	<b>TOTALS</b>	<b>98,518</b>		<b>\$ 361,403</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	298	1985	1961	\$ 3,587,393	\$ 102,497	30	\$ 119,580	\$ 17,083	\$ 3,467,818	4
5										5
6	Alloc from		1996	355,107			9,226	9,226		6
7	Mgt Comp									7
8	Schedule J									8
	<b>Improvement Type**</b>									
9	Leasehold Improvements		1980	7,274		65 months			7,274	9
10	Leasehold Improvements		1981	4,127		35 months			4,127	10
11	Sprinkler		1981	15,769		25			15,769	11
12	Ceiling - dining room		1982	3,621		10			3,621	12
13	Masonry - building		1982	15,200		10			15,200	13
14	Generator fixture		1982	7,967		10			7,967	14
15	Roofing		1983	28,000		10			28,000	15
16	Parking lot		1983	4,632		15			4,632	16
17	Painting		1983	14,000		5			14,000	17
18	Air-conditioner		1983	3,033		10			3,033	18
19	Leasehold Improvements		1984	40,296		10			40,296	19
20	Building Improvements		1985	28,578	817	10		(817)	28,578	20
21	Building Improvements		1986	14,578	429	10		(429)	14,578	21
22	Building Improvements		1987	7,225		10			7,225	22
23	Painting and decorating		1985	11,028		3			11,028	23
24	Sprinkler		1987	117,905	3,685	26	3,775	90	117,905	24
25	Building Improvements		1988	37,503	985	10		(985)	37,503	25
26	Building Improvements		1989	52,259	1,493	10		(1,493)	52,259	26
27	Building Improvements		1990	17,633		10			17,633	27
28	Building Improvements		1990	2,100		10			2,100	28
29	Building Improvements		1991	8,500		10			8,500	29
30	Building Improvements		1991	2,322		10			2,322	30
31	Building Improvements		1992	371,526		10			371,526	31
32	Building Improvements		1993	21,620		10			21,620	32
33	Building Improvements		1993	9,267		10			9,267	33
34	Building Improvements		1993	151,464		10			151,464	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 &amp; ID Number Glen Oaks Nrsng &amp; Rehab Ctr

# 0022111

Report Period Beginning:

1/01/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$	10	\$	\$	\$ 118,383	37
38	Building Improvements	1995	20,792		10			20,792	38
39	New closets in rooms 150 and 180	1995	2,600		10			2,600	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900		10			4,900	40
41	Construct office room in basement	1996	1,650		10			1,650	41
42	Roofing work	1996	95,112		10			95,112	42
43	Overbed tables	1997	3,537		10			3,537	43
44	Sprinklers	1997	8,367		10			8,367	44
45	Exiss observation system	1997	975		10			975	45
46	Fence post and rail	1997	1,885		10			1,885	46
47	Exhaust fan and stove	1997	8,143		10			8,143	47
48	Brick floor	1997	7,707		10			7,707	48
49	Wiring for telephones	1997	1,832		10			1,832	49
50	Fire alarm	1997	16,271		10			16,271	50
51	Piping	1997	821		10			821	51
52	Emergency lighting fixtures	1997	3,000		10			3,000	52
53	Wiring for exhaust fan	1997	1,610		10			1,610	53
54	Replacement door	1997	1,445		10			1,445	54
55	Therapy room	1997	6,116		10			6,116	55
56	Concrete	1997	895		10			895	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920		10			268,920	57
58	Flooring	1997	585		10			585	58
59	Handrails: corner and bumper guards	1997	11,954		10			11,954	59
60	Fire alarm system improvements	1997	3,450		10			3,450	60
61	Ceiling tile	1997	3,985		10			3,985	61
62	New walls - therapy room	1997	2,982		10			2,982	62
63	Signs	1997	1,713		10			1,713	63
64	Electric service	1997	1,700		10			1,700	64
65	Chain link fence	1997	3,100		10			3,100	65
66	Dining room ceiling	1997	2,000		10			2,000	66
67	Balance air conditioner system	1997	24,290		10			24,290	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,570,647	\$ 109,906		\$ 132,581	\$ 22,675	\$ 5,095,965	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name &amp; ID Number Glen Oaks Nrsng &amp; Rehab Ctr

# 0022111

Report Period Beginning:

1/01/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,570,647	\$ 109,906		\$ 132,581	\$ 22,675	\$ 5,095,965	1
2	Video monitoring system	1997	1,932		10			1,932	2
3	Electric service	1998	3,250		10			3,250	3
4	Fire alarm system improvements	1998	2,625		10			2,625	4
5	Floor tiles	1998	3,598		10			3,598	5
6	Electrical work: install outlets, amp feeders	1999	16,737		10			16,737	6
7	Aquarium	1999	10,500		10			10,500	7
8	Hot water tanks	1999	5,132		10			5,132	8
9	Ceiling tiles	1999	2,689		10			2,689	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532		10			2,532	10
11	Two gold chandeliers	1999	4,193		10			4,193	11
12	Fire dampers installation	1999	5,083		10			5,083	12
13	Fire dampers installation	1999	1,641		10			1,641	13
14	Install new gas valves & gaskets on boiler	1999	4,173		10			4,173	14
15	Install new motor in water heater	1999	2,397		10			2,397	15
16	Install security cameras	1999	3,109		10			3,109	16
17	Furnish, wire & install lights in the main dining room	2000	2,640		10			2,640	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300		10			4,300	18
19	Install new chiller	2000	1,925		10			1,925	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570		10			14,570	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904		10			5,904	21
22	Install corner guards	2000	1,616		10			1,616	22
23	Vinyl tiles & rubber cove base	2000	1,875		10			1,875	23
24	Electrical work	2000	30,000		10			30,000	24
25	Install metal partition walls with drywall	2000	3,280		10			3,280	25
26	Generator installation	2000	3,610		10			3,610	26
27	Relaminate bedside units and closet doors	2000	3,200		10			3,200	27
28	Install 6 circuits for new dialysis room	2000	3,485		10			3,485	28
29	Electrical project	2001	32,903		10			32,903	29
30	2 dura glide 3000 single door packages	2001	11,408		10			11,408	30
31	Nurses station with solid surface counter tops	2001	9,180		10			9,180	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650		10			13,650	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,783,784	\$ 109,906		\$ 132,581	\$ 22,675	\$ 5,309,102	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

## XI. OWNERSHIP COSTS (continued)

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

1	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>		\$ 5,783,784	\$ 109,906		\$ 132,581	\$ 22,675	\$ 5,309,102	1
2	Elevator shaft exterior brick	2001	11,980		10			11,980	2
3	Remove lobby wall and install ceiling	2001	12,508		10			12,508	3
4	New ceiling and lighting project	2001	14,758		10			14,758	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749		10			18,749	5
6	Carpeting	2001	3,589		10			3,589	6
7	Wallcovering installation and painting project	2001	5,181		10			5,181	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600		10			3,600	8
9	Tuckpointing	2001	2,500		10			2,500	9
10	Paneling	2001	5,756		10			5,756	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695		10			10,695	11
12	Installation of wallcovering	2002	2,380		10			2,380	12
13	Cooling tower	2002	6,950		10			6,950	13
14	Wallcovering border	2002	4,034		10			4,034	14
15	Installation of cooling tower	2002	46,000		10			46,000	15
16	Installation of hydraulic pump unit	2002	6,200		10			6,200	16
17	Econocare project	2002	14,000		10			14,000	17
18	Insurance claim refund	2002	(7,118)		10			(7,118)	18
19	Painting project	2002	4,750		10			4,750	19
20	Installation of wood blinds	2003	2,140	107	10	107		2,140	20
21	Air conditioning compressor	2003	7,617	378	10	378		7,617	21
22	Insurance claim refund - compressor	2003	(6,367)	(316)	10	(316)		(6,367)	22
23	Furnish and install one new hydraulic tank unit	2003	8,400	420	10	420		8,400	23
24	Parking lot paving project	2003	76,765	3,834	10	3,834		76,765	24
25	Center roof section reroofing project	2003	4,200	210	10	210		4,200	25
26	Remove and install new ceilings, install ceramic tile	2003	16,559	827	10	827		16,559	26
27	Center roof section reroofing project	2002	2,100		10			2,100	27
28	Installation of custom built wardrobes	2003	25,830	1,292	10	1,292		25,830	28
29	Installation of cove base, vinyl tiles and wallcovering	2002	35,098		10			35,098	29
30	Relocate water meter and install RPZ for plumbing project	2004	16,066	1,607	10	1,607		15,266	30
31	Furnish and install smoke detectors by doors	2004	8,490	849	10	849		8,066	31
32	Furnish and install glass for windows	2004	1,980	198	10	198		1,881	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,149,174	\$ 119,312		\$ 141,987	\$ 22,675	\$ 5,673,169	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

## XI. OWNERSHIP COSTS (continued)

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

1	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>		\$ 6,149,174	\$ 119,312		\$ 141,987	\$ 22,675	\$ 5,673,169	1
2	Provide and install delay lock & keypads, relocate kill switch	2004	1,762	176	10	176		1,672	2
3	Furnish and install new door detector on elevator door	2004	2,115	212	10	212		2,014	3
4	Wiring for cameras and quad installation	2004	1,574	157	10	157		1,492	4
5	Heat exchanger	2004	1,598	160	10	160		1,520	5
6	Landscaping project: tree planting	2004	4,650	465	10	465		4,418	6
7	Installed new parts and replace discharge gauge on chillers	2005	2,123	212	10	212		1,802	7
8	Installation of new compressor	2005	11,900	1,190	10	1,190		10,115	8
9	Furnish and install iron fencing	2005	5,400	540	10	540		4,590	9
10	Fireproofing project	2005	6,220	622	10	622		5,287	10
11	Replace car sills in elevators	2005	8,130	813	10	813		6,911	11
12	Furnish and install new controller and selector on elevator	2005	18,500	1,850	10	1,850		15,725	12
13	Remove and replace smoke detector	2005	1,679	168	10	168		1,428	13
14	Build and install custom built-in wardrobes and cabinets	2005	55,002	5,500	10	5,500		46,750	14
15	Insurance reimbursement of compressor loss	2005	(11,144)	(1,114)	10	(1,114)		(9,469)	15
16									16
17									17
18	Install new window frame at receptionist counter	2005	1,450	145	10	145		1,233	18
19	Install new ceramic wall tile, toilets, sinks, plumbing	2006	82,802	8,780	10	8,280	(500)	63,350	19
20	Carrier chiller compressor	2006	14,850	1,485	10	1,485		11,138	20
21	Insurance claim refund for damaged compressor	2006	(11,900)	(1,190)	10	(1,190)		(8,925)	21
22	Furnish and install elevator car, station	2006	13,711	1,371	10	1,371		10,283	22
23	Remove plumbing, drywall and shower stalls	2006	3,833	383	10	383		2,873	23
24	New elevator lobby car, controller, selector and fixtures	2006	42,711	4,271	10	4,271		32,033	24
25	Metal doors with framing	2006	7,289	729	10	729		5,467	25
26	Furnish and install 8 vertical rod devices on doors	2006	6,020	602	10	602		4,515	26
27	Furnish and install new elevator pump unit and valve assembly	2006	8,000	800	10	800		6,000	27
28	Sidewalk concrete project	2006	3,230	323	10	323		2,423	28
29	Remove and install elevator flooring, ceiling and lighting	2006	5,369	537	10	537		4,027	29
30	Furnish and install new elevator door opener and locks	2006	6,750	675	10	675		5,063	30
31	Telephone system	2006	17,040	4,004	10	1,704	(2,300)	18,530	31
32	Install drain tile system in rehab room	2007	5,300	530	10	530		3,445	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,465,138	\$ 153,708		\$ 173,583	\$ 19,875	\$ 5,928,879	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

1	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 12D, Carried Forward</b>		\$ 6,465,138	\$ 153,708		\$ 173,583	\$ 19,875	\$ 5,928,879	1
2	Power rodding project	2007	5,800	580	10	580		3,770	2
3	Delime heater system	2007	2,861	286	10	286		1,859	3
4	Carrier chiller leak	2007	4,238	424	10	424		2,756	4
5	Installation of water heater	2007	6,180	618	10	618		4,017	5
6	Rewire smoke detector system	2007	2,570	257	10	257		1,671	6
7	Installation of chemical feed system	2007	2,897	290	10	290		1,885	7
8	Boiler refractory project	2007	3,930	393	10	393		2,555	8
9	Roofing project	2008	8,000	800	10	800		4,400	9
10	Roofing project	2008	7,650	765	10	765		4,208	10
11	Furnish and install smoke detectors in dining area	2008	6,515	652	10	652		3,586	11
12	Installation of split air cooling system for elevator mechanical room	2008	4,700	470	10	470		2,585	12
13	Satellite cable headend installation	2008	9,500	2,200	10	950	(1,250)	5,850	13
14									14
15	Furnish and install new panic bars, remove hardware on doors	2008	4,575	458	10	458		2,519	15
16	Install electrical receptacles for new televisions	2008	11,500	1,150	10	1,150		6,325	16
17	Add smoke detectors in dining area for first and second floors	2008	2,649	265	10	265		1,457	17
18	Wallcovering	2009	13,113	1,311	10	1,311		5,900	18
19	Lever Handle Passage locks brushed chrome	2009	3,997	400	10	400		1,800	19
20	Install entire condensing unit	2009	4,966	497	10	497		2,236	20
21	Resurface roof	2009	49,850	4,985	10	4,985		22,433	21
22	Remodel-Sign installation, remove existing border, wallcovering	2009	326,303	32,630	10	32,630		146,835	22
23	New drywall, painting doorframes, install handrails,								23
24	bumper guards,custom nurses stations, floor tile, co-base								24
25	& new doors								25
26	Furnish & install new domestic hot water heaters	2009	21,200	2,120	10	2,120		9,540	26
27	Furnish and install new toilets	2009	12,316	1,232	10	1,232		5,544	27
28	Furnish and install new toilets	2009	(1,108)	(111)	10	(111)		(499)	28
29	Install drywall on ceilings in closets	2009	6,800	680	10	680		3,060	29
30	Install fire sprinklers in closets	2009	3,900	390	10	390		1,755	30
31	Replace copper lines and relief valve on storage tank	2009	5,000	500	10	500		2,250	31
32	Power supply installation for telephone system	2009	2,581	258	10	258		1,161	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,997,621	\$ 208,208		\$ 226,833	\$ 18,625	\$ 6,180,337	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

## XI. OWNERSHIP COSTS (continued)

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

1	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 12E, Carried Forward</b>		\$ 6,997,621	\$ 208,208		\$ 226,833	\$ 18,625	\$ 6,180,337	1
2	New fire alarm system	2010	75,855	7,586	10	7,586		26,551	2
3	Category 6 cable (550mhz)	2010	4,301	430	10	430		1,505	3
4	Remove and install new soffit, install lights, repairs walls	2009	21,697	2,170	10	2,170		9,765	4
5	New gas-fired commercial copper boiler	2010	5,391	539	10	539		1,887	5
6	Concrete project: sidewalk, steps and ramps	2011	18,400	1,840	10	1,840		4,600	6
7	Installation of new window screens	2011	2,675	268	10	268		670	7
8	Exterior wall tuckpointing, mortar grinding and brick replacemen	2011	13,900	1,390	10	1,390		3,475	8
9	Exterior fireproofing project	2011	22,985	2,299	10	2,299		5,747	9
10	Remove wallpaper, replace drywall and wallpaper in the	2011	9,000	900	10	900		2,250	10
11	cafeteria, lobby and elevator area								11
12	Installation of carpet tile, bumper/corner guards, wallpaper	2011	14,220	1,422	10	1,422		3,555	12
13	in the lobby and corridor								13
14	Purchase and install compressor for walk-in cooler	2011	2,676	268	10	268		670	14
15	Installation of fire dampers in ducting	2011	69,000	6,900	10	6,900		17,250	15
16	Furnish and install handrails, bumper and corner guards in	2012	8,869	887	10	887		1,330	16
17	the basement corridor								17
18	Furnish new venture & stack section, blower motor	2012	9,024	902	10	902		1,353	18
19	Installation of fire sprinkler heads in elevator shafts	2012	9,825	983	10	983		1,474	19
20	Furnish and install power supply boards on the fire alarm panel	2012	2,517	252	10	252		378	20
21	Credit on Benny's Decorator's invoice #2450	2011	(3,000)	(300)	10	(300)		(750)	21
22	Installation of water valves on new circulation pump	2012	3,878	388	10	388		582	22
23	Furnish and install new bell & gosset circulation pump and valves	2012	7,060	706	10	706		1,059	23
24	Upgrade the existing kitchen water heater and tanks	2012	22,442	2,244	10	2,244		3,366	24
25	Backflow preventer replacement project	2012	6,400	640	10	640		960	25
26	Replace elevator power unit motor and hydraulic supply line	2013	5,900	295	10	295		295	26
27	Installation of carpet, cove base and wallcovering in reception	2013	5,729	286	10	286		286	27
28	Removal and installation of wallpaper in reception/Admissions	2013	3,250	163	10	163		163	28
29	Insurance claim refund on air-conditioner due to power surge	2013	(7,445)	(372)	10	(372)		(372)	29
30	Furnish and install two Tramco lower pump sections, piping	2013	6,995	350	10	350		350	30
31	Furnish kitchen cooler floor plates	2013	2,983	149	10	149		149	31
32	Furnish 40 ton Copeland compressor	2013	9,850	493	10	493		493	32
33	Installation of new 40 ton Copeland compressor	2013	8,445	422	10	422		422	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,360,443	\$ 242,708		\$ 261,333	\$ 18,625	\$ 6,269,800	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 7,360,443	\$ 242,708		\$ 261,333	\$ 18,625	\$ 6,269,800	1
2									2
3									3
4									4
5	<b>See Attached Schedule L:</b>								5
6	<b>Leasehold Improvements Allocated from Management Co:</b>	<b>1998</b>	<b>19,557</b>						6
7	<b>Leasehold Improvements Allocated from Management Co:</b>	<b>1999</b>	<b>8,168</b>						7
8	<b>Leasehold Improvements Allocated from Management Co:</b>	<b>2000</b>	<b>978</b>						8
9	<b>Leasehold Improvements Allocated from Management Co:</b>	<b>2008</b>	<b>2,942</b>			<b>649</b>	<b>649</b>	<b>29,443</b>	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,392,088	\$ 242,708		\$ 261,982	\$ 19,274	\$ 6,299,243	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 274,682	\$ 34,780	\$ 34,780	\$	5,10 years	\$ 189,859	71
72	Current Year Purchases	51,898	2,596	2,596		5,10 years	2,596	72
73	Fully Depreciated Assets	109,377	661	661		5,7,10,11yrs	109,377	73
74	Allocated from Therapy Masters, Mgt Co:	130,388		2,335	2,335		124,698	74
75	TOTALS	\$ 566,345	\$ 38,037	\$ 40,372	\$ 2,335		\$ 426,530	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2003 Buick Rendezvous	2004	\$ 15,800	\$	\$	\$	5 years	\$ 15,800	76
77										77
78	Allocated from Management Company:			33,006		4,622	4,622		26,200	78
79										79
80	TOTALS			\$ 48,806	\$	\$ 4,622	\$ 4,622		\$ 42,000	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)	\$ 8,368,642	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 280,745	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 306,976	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 26,231	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,767,773	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsng & Rehab Ctr

# 0022111

Report Period Beginning: 1/01/2013

Ending: 12/31/2013

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /2014                      \$ \_\_\_\_\_

13. \_\_\_\_\_ /2015                      \$ \_\_\_\_\_

14. \_\_\_\_\_ /2016                      \$ \_\_\_\_\_

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

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: \$ 25,566 Description: Ice-maker \$1,860, Copy Machine \$17,703, Postage meter \$960, Allocated from Mgt Company: \$5,043

(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	2011 Acura MDX	\$ 795.00	\$ 9,540	17
18	Patient Care	2012 Infiniti G37	598.80	7,186	18
19	Patient Care	2014 Infiniti QX70	697.00	2,788	19
20	Allocated from Management Company:			8,005	20
21	TOTAL		\$ #####	\$ 27,519	21

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr # 0022111 Report Period Beginning: 1/01/2013 Ending: 12/31/2013  
**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><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><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	SUM OF line 9, col. 1 and 2 (e)	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

<b>COMPLETED</b>		
1. From this facility		
2. From other facilities (f)		
<b>DROP-OUTS</b>		
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	\$	2,876	\$ 190,730	\$ 274	2,876	\$ 191,004	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3	hrs		1,566	97,498		1,566	97,498	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		3,347	247,904	1,279	3,347	249,183	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				178,967		178,967	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Respiratory Therapy Other (specify): <u>Radiology,Dialysis,Lab</u>	Ln10a, Col 1 Ln 39, Col 3	5,586 hours	137,314		8,275		5,586	137,314 8,275	13
14	<b>TOTAL</b>			\$ 137,314	7,789	\$ 544,407	\$ 180,520	13,375	\$ 862,241	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 Glen Oaks Nrsg & Rehab Ctr# 0022111Report Period Beginning: 1/01/2013Ending: 12/31/2013

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 642,738	\$ 1,498,534	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	4,752,690	4,752,690	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	195,109	242,441	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(555,883)		8
9	Other(specify): <u>Other Receivables</u>	779,475	779,475	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,814,129	\$ 7,273,140	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		361,403	13
14	Buildings, at Historical Cost		3,942,500	14
15	Leasehold Improvements, at Historical Cost	2,918,620	3,449,588	15
16	Equipment, at Historical Cost	451,757	615,151	16
17	Accumulated Depreciation (book methods)	(2,602,797)	(6,767,773)	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 (spec <u>Escrows</u> )		699,400	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 767,580	\$ 2,300,269	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,581,709	\$ 9,573,409	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 482,210	\$ 482,210	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	261,537	261,537	28
29	Short-Term Notes Payable		835,605	29
30	Accrued Salaries Payable	345,225	345,225	30
31	Accrued Taxes Payable (excluding real estate taxes)	(22,043)	(22,043)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		585,000	32
33	Accrued Interest Payable		81,493	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule E:</u>	2,407,397	2,407,397	36
37	<u>Due to Glenner 1995 Family Trust:</u>	1,000,000	1,000,000	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,474,326	\$ 5,976,424	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		36,776,488	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Shareholders:</u>	2,000,000	2,000,000	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2,000,000	\$ 38,776,488	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,474,326	\$ 44,752,912	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 107,383	\$ (35,179,503)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,581,709	\$ 9,573,409	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,117,109</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>1,117,109</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,009,726)	<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>(1,009,726)</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>107,383</b>	<b>24</b>

\* Operating Entity Only

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,258,276	1
2	Discounts and Allowances for all Levels	(1,971,656)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 12,286,620</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,348,450	6
7	Oxygen	183,827	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 1,532,277</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	186,133	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	292,079	19
20	Radiology and X-Ray	3,410	20
21	Other Medical Services	429,174	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 910,796</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	75,896	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 75,896</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Other Income - Employee Breach of Contract</b>	30,000	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 30,000</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 14,835,589</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,357,131	31
32	Health Care	5,622,942	32
33	General Administration	3,297,808	33
<b>B. Capital Expense</b>			
34	Ownership	3,477,324	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	313,410	35
36	Provider Participation Fee	776,700	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>\$ 15,845,315</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(1,009,726)</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>\$ (1,009,726)</b>	<b>43</b>

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 11,063,136	44
45	Private Pay - Net Inpatient Revenue	282,971	45
46	Medicare - Net Inpatient Revenue	612,835	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	221,281	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	106,397	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 12,286,620</b>	<b>49</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.

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

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

# 0022111

Report Period Beginning: 1/01/2013

Ending: 12/31/2013

**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	4,006	4,267	\$ 144,920	\$ 33.96	1
2	Assistant Director of Nursing	1,933	2,258	103,291	45.74	2
3	Registered Nurses	53,643	58,060	1,606,913	27.68	3
4	Licensed Practical Nurses	3,661	3,815	80,891	21.20	4
5	CNAs & Orderlies	130,348	145,406	1,816,414	12.49	5
6	CNA Trainees					6
7	Licensed Therapist	4,953	5,586	137,314	24.58	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,032	1,065	16,396	15.40	9
10	Activity Assistants	7,843	8,492	87,254	10.27	10
11	Social Service Workers	11,529	12,394	213,339	17.21	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	7,581	8,404	134,790	16.04	14
15	Cook Helpers/Assistants	31,252	34,597	399,491	11.55	15
16	Dishwashers					16
17	Maintenance Workers	6,914	7,389	121,063	16.38	17
18	Housekeepers	29,696	33,077	362,919	10.97	18
19	Laundry	13,596	15,076	152,946	10.14	19
20	Administrator	2,037	2,246	144,497	64.34	20
21	Assistant Administrator	1,965	2,156	55,071	25.54	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,618	14,924	316,331	21.20	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>	13,800	15,175	238,136	15.69	33
34	TOTAL (lines 1 - 33)	339,407	374,387	\$ 6,131,976 *	\$ 16.38	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	\$ 7,328	Ln 1, Col 3	35
36	Medical Director	Monthly	23,200	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,527	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	39	1,925	Ln11, Col 3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	39	\$ 52,980		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	5,486	\$ 148,117	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	5,486	\$ 148,117		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr

Report Period Beginning: 1/01/2013

**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	
Simcha Dachs	Administrator	0.00 %	\$ 144,497	Workers' Compensation Insurance	\$ 120,621	IDPH License Fee	\$ 3,980	
John Corso	Asst Administrator	0.00 %	55,071	Unemployment Compensation Insurance	22,135	Advertising: Employee Recruitment	468	
				FICA Taxes	453,503	Health Care Worker Background Check		
				Employee Health Insurance	196,465	(Indicate # of checks performed <u>19</u> )	190	
				Employee Meals	23,625	Patient Background Checks	98	
				Illinois Municipal Retirement Fund (IMRF)*				
				Other Employee Benefits	8,001	See Attached Schedule K:	62,941	
				Union Health and Welfare	154,723			
				Union Pension	31,499	Allocated from Therapy Masters:	4,624	
				401K Match	16,293	Allocated from Management Company:	2,298	
						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.)			\$ 199,568	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 1,026,865		\$ 75,481		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 1,290,351				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,290,351				Seminar Expense	
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 119,297	TOTAL		\$	TOTAL	\$

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

\*\*See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nrsg & Rehab Ctr# 0022111Report Period Beginning: 1/01/2013Ending: 12/31/2013**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 \$22,009
- (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. \$ 41,257 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. \$ 776,700  
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.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (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. \$ 23,625 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.

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
12/31/2013  
Provider I.D. # 0022111

**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
Glen Oaks 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**

**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
	Brentwood North Healthcare & Rehabilitation	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	21,210	38,465	38,328	15,238	29,316	31,535	174,092
Jonathan Glenner	4,962	8,998	8,966	3,565	6,858	7,377	40,726
Daniel Glenner	2,953	5,356	5,337	2,122	4,082	4,391	24,241
Elliot Glenner	7,359	13,346	13,299	5,287	10,172	10,942	60,405
Joshua Ray	21,210	38,465	38,328	15,238	29,316	31,535	174,092
Total compensation received from other Nursing Homes	57,694	104,630	104,258	41,450	79,744	85,780	473,556

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	6,421
Point ClickCare	Computers	39,122
EHealth Data Solutions	Computer Services	4,860
McGladrey LLP	Accounting	29,718
Frost, Ruttenberg & Rothblatt	Accounting	400
Much Shelist	Legal	5,593
Ashman & Stein	Legal	1,569
Marilyn P. Dunn	Legal	1,464
Prospect Resources, Inc.	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	1,054
Commitment Consulting	A/R Collections	181
		<u>91,881</u>
Allocated from Glen Oaks Real Estate & Development, LLC.:		
Marilyn P. Dunn - Legal - Loan Refinancing		1,275
Skidelsky & Associates - Real Estate Tax Reduction		185
First Real Estate Services, Ltd. - Real Estate Tax Appraisal		2,750
Skidelsky & Associates - Real Estate Tax Reduction		<u>26,745</u>
Total allocated from Glen Oaks Real Estate & Development, LLC.:		<u>30,955</u>

Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-185
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-26,745
Reclass First Real Estate Services, Ltd. - Real Estate Tax Appraisal to Line 33	-2,750
Allocated from Management Co:	
Point ClickCare - Computer Services	1,622
Lexis Nexis - Computer Services	364
Health Data Systems, Inc. - Computer Services	381
Ashman & Stein - Legal	661
McGladrey LLP - Accounting Services	29,509
Harold Geiser - Accounting	9,578
Frost, Ruttenberg & Rothblatt - Accounting	1,524
Much Shelist - Legal	847
Total allocated from Management Co.	<u>44,487</u>
Allocated from Therapy Masters, Inc.:	
McGladrey LLP - Accounting Services	93
Frost, Ruttenberg & Rothblatt - Accounting	18
Theracore - Business Consulting	17,480
Personnel Planners - Unemployment Consulting	33
Total allocated from Therapy Masters, Inc.	<u>17,625</u>
Non-allowable Professional Fees:	
McGladrey LLP - Accounting Fees	-33,051
Commitment Consulting - A/R Collections	-181
Marilyn P. Dunn - Legal - Loan Refinancing	-1,464
Marilyn P. Dunn - Glen Oaks Real Estate & Development, LLC -Legal - Loan Refinancing	-1,275
Total Non-allowable Professional Fees	<u>-35,971</u>
<b>Total adjustments page 21, Sch C.</b>	<u>27,416</u>
<b>Total Schedule V, line 19, column 8</b>	<u>119,297</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	50,200
FUTA	458
SUTA	1,959
401K Match	817
Insurance - Hospital	51,471
Employee Benefits	4,469
Other Employee Benefits	0
Workers Compensation Insurance	1,756
Total allocated from Management Co.	<u>111,130</u>
Allocate Employee Benefits to Line #'s 7, 27	-111,130
Allocated from Therapy Masters, Inc.	
FICA taxes	25,402
FUTA	270
SUTA	425
401K Match	2,265
Insurance - Hospital	7,352
Other Employee Benefits	0
Workers Compensation Insurance	1,284
Insurance - Liability	150
Total allocated from Therapy Masters, Inc.	<u>37,148</u>
Allocate Employee Benefits to Line #'s 15, 27	-37,148
Total	<u>0</u>

**See Accountants' Compilation Report**

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Management Fee	926,979
Due to Third Party	740,422
BlueCross BlueShield Advance	20,522
Accrued Union Dues	5,082
Accrued 401K	(2,764)
Accrued 401K Loan	5,089
Accrued Profit Sharing	(2,404)
Sundry Payable	30,576
Refunds Exchange	7,588
Accrued Provider Participation Fee - Tax	202,307
Professional Liability Claims	474,000
Total, Page 17, Line36, Column 1	<u><u>2,407,397</u></u>

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider # 0022111  
12/31/2013

SCHEDULE F

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

Description	Amount	Reference
Patient Clothing	-702	43
Non-allowable auto expense - marketing	-547	25
Non-allowable office expense	-553	43
Non-allowable loss on early extinguishment of debt	-3,252,429	43
Non-allowable professional fees	-35,971	19
Non-allowable Illinois Council on Long Term Care PAC Fees	-10,840	20
Adjust Mgt. Co. Med Supplies - Med'A' purchases to cost	-9,864	10
Adjust Mgt. Co. Med Supplies - 'Other' purchases to cost	-87,968	10
Adjust Mgt. Co. Food purchases to cost	-40,598	2
Total	<u>-3,439,472</u>	

See Accountants' Compilation Report

**Glen Oaks Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2013**

**SCHEDULE G**

	Accrued 1/01/13	Payments	Expense	Accrued 12/31/13
Balance @ 1/01/2013:	-550,000.00		-550,000.00	
2012 real estate taxes paid		556,970.29	556,970.29	
Cash Received 12/10/13 for the refund of 2010 and 2011 real estate taxes		-80,239.50	-80,239.50	
Estimated 2013 real estate taxes:				
2012 taxes	556,970.29			
Estimated increase	5.00%			
Estimated 2013 taxes	584,818.80			
<b>USE</b>	<b>585,000.00</b>		585,000.00	-585,000.00
Totals	-550,000.00	476,730.79	511,730.79	-585,000.00

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	-9,643.80	-3.08%
2001	326,141.52	22,981.37	7.58%
2002	314,693.25	-11,448.27	-3.51%
2003	322,112.64	7,419.39	2.36%
2004	320,753.21	-1,359.43	-0.42%
2005	327,659.74	6,906.53	2.15%
2006	337,697.40	10,037.66	3.06%
2007	379,623.78	41,926.38	12.42%
2008	383,926.13	4,302.35	1.13%
2009	445,204.37	61,278.24	15.96%
2010	510,062.80	64,858.43	14.57%
2011	528,287.89	18,225.09	3.57%
2012	556,970.29	28,682.40	5.43%

See Accountants' Compilation Report

**Provider Name: Glen Oaks Nursing & Rehabilitation**  
**Provider I.D. #: 0022111**  
**Year Ended: December 31, 2013**

**SCHEDULE H**

**Training & Education**

<b>Person(s) Attending</b>	<b>Date Attended</b>	<b>Location</b>	<b>Title Sponsor</b>	<b>Total Cost</b>
Sim Dachs, Dennis Ong	1/17/2013	Skokie, IL	Illinois Council on Long Term Care Think you know RUGs? Well, Medicaid RUGs is not Medicare RUGs 66!	300
Sim Dachs	2/28/2013	Skokie, IL	Illinois Council on Long Term Care New OBRA Guidelines on End-of-Life Care	105
Sim Dachs	4/11/2013	Skokie, IL	Illinois Council on Long Term Care OSHA Requirements: 2013 Update	165
Sim Dachs	6/13/2013	Skokie, IL	Illinois Council on Long Term Care Developing Leaders, Not Just Managers	105
Sim Dachs, Dennis Ong, Alma Grace Francisco, Cathy Cortez, John Corso	7/31/2013	Skokie, IL	Illinois Council on Long Term Care Are You Ready for Medicaid RUG 48?	525
			Allocated From Management Company	1,496
			Allocated From Therapy Masters	882
			<b>Total</b>	<b>3,578</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Glen Oaks Nursing and Rehabilitation Centre, LTD.  
 Provider #0022111  
 12/31/2013

**SCHEDULE I**

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

	Gasoline	Registration/ Stickers	Auto Rental	Repairs	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	4,502	334	71	263	611	5,780
Non-allowable - Marketing						(547)
Allocated from Therapy Masters, Inc.						571
Allocated from Management Company						7,801
<b>TOTAL</b>	<u>4,502</u>	<u>334</u>	<u>71</u>	<u>263</u>	<u>611</u>	<u>13,605</u>

**See Accountants' Compilation Report**

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

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
				7/1/99-	COST 12/31/2004				
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272 -	43,249 -
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 -
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 -
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 -
2001 NO ADDITIONS									
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275 -	400,981 -
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825				
					<u>2,135,245</u>	1,813,758	406,071	438,856 -	401,512 -

2004 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-
2005 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-
2006 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-

NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	93767 0.192053401	95,262 0.195115457	106,511 0.218155638

2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>		<u>395,682</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	93929 18.66%	92,291 18.34%	105,965 21.05%

2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>		<u>381,842</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%

2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%

2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%

2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2012 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>105,904</u> 19.58%
					<b><u>355,107</u></b>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
2013 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>105,904</u> 19.58%
					<b><u>355,107</u></b>

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE J

GLEN ELSTON	GLENSHIRE
41,220/460,292	102,753/460,292
0.08955185	0.223234382
17,496	43,614
157,036	391,458
161,830	403,409
162,211	404,358
162,211	404,358
162,425	404,893

162,425	404,893
162,425	404,893
162,425	404,893

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
40,267	78,093	74,334	488,234
0.082474797	0.159949942	0.152250765	1
<u>149,589</u>	<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,609	81,480	76,498	15,564	503,336
7.47%	16.19%	15.20%	3.09%	1
<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%
<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>

SCHEDULE K

**XIX. SUPPORT SCHEDULES**

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F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	32,849
Employment Fees	39,000
Village of Northbrook Elevator Inspections, Fees	260
Cook County Department of Environmental Control Equipment Inspection	532
Secretary of State Annual Report	150
State Fire Marshall Boiler Inspections	890
Department of Financial & Professional Regulation Fee	100
Non-Allowable Illinois Council on Long Term Care Dues	-10,840
Total	<u>62,941</u>

**See Accountants' Compilation Report**

**HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS**

**SCHEDULE L**

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 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	
		6,647	6,647	6,647						
1998 PARKING LOT REPAVING	5,900		5,900	5,900						
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339						
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609	
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000						
				146,596	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
<b>RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,767	95,262	106,511	40,267	78,093	74,334
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319
<b>RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,929	92,291	105,965	37,609	81,480	76,498
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036						
				161,632	30,163	29,637	34,028	12,077	26,165	24,565
<b>RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					92,668	90,627	105,904	37,909	82,060	82,504
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2010 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2012 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2013 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
<u>146,596</u>

BRENTWOOD	TOTAL
15,564	503,336
3.09%	100.00%
<u>4,998</u>	<u>161,632</u>

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

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

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>