



Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753 Report Period Beginning: 01/01/2013 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	312	Skilled (SNF)	312	113,880	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	312	TOTALS	312	113,880	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	32,708	734	11,598	45,040	8
9	SNF/PED					9
10	ICF	49,063	1,100	0	50,163	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	81,771	1,834	11,598	95,203	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 83.60%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 6/01/84

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

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 312 and days of care provided 9,039

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

Facility Name &amp; ID Number

Glencrest Hlthcr &amp; Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**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	497,678	88,811	37,148	623,637		623,637	623,637			1
2	Food Purchase		851,972		851,972	(37,009)	814,963	(94,469)	720,494		2
3	Housekeeping	294,272	92,929		387,201		387,201	387,201			3
4	Laundry	162,994	33,469		196,463		196,463	196,463			4
5	Heat and Other Utilities			289,456	289,456		289,456	5,050	294,506		5
6	Maintenance	107,273	68,852	141,437	317,562		317,562	14,046	331,608		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							626	626		7
8	<b>TOTAL General Services</b>	1,062,217	1,136,033	468,041	2,666,291	(37,009)	2,629,282	(74,747)	2,554,535		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			189,000	189,000		189,000	189,000			9
10	Nursing and Medical Records	4,222,470	1,565,730	408,767	6,196,967		6,196,967	(737,251)	5,459,716		10
10a	Therapy	699,513	2,867	1,461,466	2,163,846		2,163,846	(312,352)	1,851,494		10a
11	Activities	80,630	4,440	2,400	87,470		87,470	87,470			11
12	Social Services	196,468		3,814	200,282		200,282	200,282			12
13	CNA Training										13
14	Program Transportation			5,720	5,720		5,720	5,720			14
15	Other (specify):* <b>Allocated Employee Benefits</b>							108,070	108,070		15
16	<b>TOTAL Health Care and Programs</b>	5,199,081	1,573,037	2,071,167	8,843,285		8,843,285	(941,533)	7,901,752		16
	<b>C. General Administration</b>										
17	Administrative	94,018		1,432,973	1,526,991		1,526,991	(1,394,508)	132,483		17
18	Directors Fees										18
19	Professional Services			112,578	112,578	(185)	112,393	46,763	159,156		19
20	Dues, Fees, Subscriptions & Promotions			129,263	129,263	4,280	133,543	4,912	138,455		20
21	Clerical & General Office Expenses	378,787	58,864	87,315	524,966	(4,280)	520,686	660,881	1,181,567		21
22	Employee Benefits & Payroll Taxes			1,172,196	1,172,196	37,009	1,209,205		1,209,205		22
23	Inservice Training & Education			3,603	3,603		3,603	3,786	7,389		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			46,513	46,513		46,513	(2,765)	43,748		25
26	Insurance-Prop.Liab.Malpractice			625,387	625,387		625,387	7,902	633,289		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							102,108	102,108		27
28	<b>TOTAL General Administration</b>	472,805	58,864	3,609,828	4,141,497	36,824	4,178,321	(570,921)	3,607,400		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,734,103	2,767,934	6,149,036	15,651,073	(185)	15,650,888	(1,587,201)	14,063,687		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			290,059	290,059		290,059	137,407	427,466			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			8,485	8,485		8,485	627,391	635,876			32
33	Real Estate Taxes					185	185	401,588	401,773			33
34	Rent-Facility & Grounds			2,499,910	2,499,910		2,499,910	(2,496,910)	3,000			34
35	Rent-Equipment & Vehicles			198,156	198,156		198,156	12,045	210,201			35
36	Other (specify):* <b>Mortgage Insurance</b>							84,941	84,941			36
37	<b>TOTAL Ownership</b>			2,996,610	2,996,610	185	2,996,795	(1,233,538)	1,763,257			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		664,556	224,310	888,866		888,866		888,866			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			693,895	693,895		693,895		693,895			42
43	Other (specify):* <b>Non-Allowable</b>			552,700	552,700		552,700	(552,700)				43
44	<b>TOTAL Special Cost Centers</b>		664,556	1,470,905	2,135,461		2,135,461	(552,700)	1,582,761			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,734,103	3,432,490	10,616,551	20,783,144		20,783,144	(3,373,439)	17,409,705			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 Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning: 01/01/2013

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	(12,407)	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	(7,847)	30		9
10	Interest and Other Investment Income	(34,417)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,372)	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	(2,049)	43		18
19	Entertainment	(272)	43		19
20	Contributions	(3,125)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,000)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(536,953)	43		24
25	Fund Raising, Advertising and Promotional	(3,525)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(6,390)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(2,498,195)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (3,109,552)</b>		<b>\$</b>	<b>30</b>

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(263,887)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (263,887)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (3,373,439)</b>		<b>37</b>

\*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>			<b>\$</b>		<b>47</b>

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

## Glencrest Hlthcr &amp; Rehab Ctr

ID# 0028753

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies "A" to cost	\$ (167,713)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(569,538)	10	2
3	Adjust Mgt Co. food to cost	(94,469)	2	3
4	Non-allowable professional fees	(44,608)	19	4
5	Patient clothing	(2,404)	43	5
6	Non-allowable auto expense - marketing	(11,524)	25	6
7	Non-allowable Illinois Council on Long Term Care Fees	(9,817)	20	7
8	Non-allowable related party interest expense	(8,485)	32	8
9	Non-allowable office expense	(579)	43	9
10	Non-allowable loss on early extinguishment of debt	(1,589,058)	43	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>	(2,498,195)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(94,469)	0	0	0	0	0	0	0	0	0	0	(94,469)	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	5,050	0	0	0	0	0	0	0	0	5,050	5
6	Maintenance	0	0	14,044	0	2	0	0	0	0	0	0	14,046	6
7	Other (specify):*	0	0	626	0	0	0	0	0	0	0	0	626	7
8	<b>TOTAL General Services</b>	<b>(94,469)</b>	<b>0</b>	<b>19,720</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(74,747)</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	(737,251)	0	0	0	0	0	0	0	0	0	0	(737,251)	10
10a	Therapy	0	0	0	0	(312,352)	0	0	0	0	0	0	(312,352)	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	108,070	0	0	0	0	0	0	108,070	15
16	<b>TOTAL Health Care and Programs</b>	<b>(737,251)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(204,282)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(941,533)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,394,508)	0	0	0	0	0	0	0	0	(1,394,508)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(44,608)	0	41,066	2,260	48,045	0	0	0	0	0	0	46,763	19
20	Fees, Subscriptions & Promotions	(9,817)	0	2,122	0	12,607	0	0	0	0	0	0	4,912	20
21	Clerical & General Office Expenses	(12,407)	0	669,777	0	3,511	0	0	0	0	0	0	660,881	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	1,381	0	2,405	0	0	0	0	0	0	3,786	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(11,524)	0	7,201	0	1,558	0	0	0	0	0	0	(2,765)	25
26	Insurance-Prop.Liab.Malpractice	0	0	7,902	0	0	0	0	0	0	0	0	7,902	26
27	Other (specify):*	0	0	101,956	0	152	0	0	0	0	0	0	102,108	27
28	<b>TOTAL General Administration</b>	<b>(78,356)</b>	<b>0</b>	<b>(563,103)</b>	<b>2,260</b>	<b>68,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(570,921)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(910,076)</b>	<b>0</b>	<b>(543,383)</b>	<b>2,260</b>	<b>(136,002)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,587,201)</b>	<b>29</b>

## STATE OF ILLINOIS

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2013 Ending:

Summary B

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	(7,847)	0	15,427	129,503	324	0	0	0	0	0	0	137,407	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(42,902)	0	0	670,293	0	0	0	0	0	0	0	627,391	32
33	Real Estate Taxes	0	0	11,878	389,710	0	0	0	0	0	0	0	401,588	33
34	Rent-Facility & Grounds	0	0	0	(2,496,910)	0	0	0	0	0	0	0	(2,496,910)	34
35	Rent-Equipment & Vehicles	0	0	12,045	0	0	0	0	0	0	0	0	12,045	35
36	Other (specify):*	0	0	0	84,941	0	0	0	0	0	0	0	84,941	36
37	<b>TOTAL Ownership</b>	<b>(50,749)</b>	<b>0</b>	<b>39,350</b>	<b>(1,222,463)</b>	<b>324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,233,538)</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):*	(2,148,727)	0	0	1,596,027	0	0	0	0	0	0	0	(552,700)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(2,148,727)</b>	<b>0</b>	<b>0</b>	<b>1,596,027</b>	<b>0</b>	<b>(552,700)</b>	<b>44</b>						
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(3,109,552)	0	(504,033)	375,824	(135,678)	0	0	0	0	0	0	(3,373,439)	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	Total from Page 6A	1,432,973	Glen Health and Home Management, Inc.	A	928,940	(504,033)	2
3	V							3
4	V	Total from Page 6B	2,496,910	GlenCrest Real Estate & Development, L.L.C.	B	2,872,734	375,824	4
5	V							5
6	V	Total from Page 6C	1,461,466	Therapy Masters, Inc.	C	1,325,788	(135,678)	6
7	V							7
8	V							8
9	V							9
10	V			A: Sidney Glenner - 100.00 % through attribution				10
11	V			B: Sidney Glenner - 100.00 % (constructively)				11
12	V			C: Sidney Glenner - 100.00 %				12
13	V							13
14	Total		\$ 5,391,349			\$ 5,127,462	\$ * (263,887)	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 %	Glen Elston Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				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

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	\$ 1,432,973	Glen Health and Home Management, Inc.	A	\$	\$ (1,432,973) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	5,050	5,050 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	9,956	9,956 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	41,066	41,066 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,122	2,122 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	42,225	42,225 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	102,582	102,582 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,381	1,381 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	7,201	7,201 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	7,902	7,902 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	15,427	15,427 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,878	11,878 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,045	12,045 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,088	4,088 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	38,465	38,465 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	627,552	627,552 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(102,582)	(102,582) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	626	626 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,888	5,888 33
34	V	27 Employee Benefits - Admin.		Glen Health and Home Management, Inc.	A	96,068	96,068 34
35	V						
36	V						
37	V			A - OWNERSHIP:			
38	V			Sidney Glenner - 100.00 % through attribution			
39	Total		\$ 1,432,973			\$ 928,940	\$ * (504,033) 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	36 Mortgage Insurance Expense	\$	GlenCrest Real Estate & Development, L.L.C.	B	\$ 84,941	\$ 84,941
16	V	19 Professional Fees		GlenCrest Real Estate & Development, L.L.C.	B	2,260	2,260
17	V	30 Depreciation		GlenCrest Real Estate & Development, L.L.C.	B	129,503	129,503
18	V	32 Interest Income		GlenCrest Real Estate & Development, L.L.C.	B	(723)	(723)
19	V	32 Interest Expense		GlenCrest Real Estate & Development, L.L.C.	B	669,638	669,638
20	V	33 Real Estate Taxes		GlenCrest Real Estate & Development, L.L.C.	B	389,710	389,710
21	V	34 Rental	2,496,910	GlenCrest Real Estate & Development, L.L.C.	B		(2,496,910)
22	V	43 State Replacement Taxes		GlenCrest Real Estate & Development, L.L.C.	B	6,390	6,390
23	V	43 Office Expense		GlenCrest Real Estate & Development, L.L.C.	B	579	579
24	V	32 Amortization of Mortgage Costs		GlenCrest Real Estate & Development, L.L.C.	B	1,378	1,378
25	V	43 Loss on Early Extinguishment of Debt		GlenCrest Real Estate & Development, L.L.C.	B	1,589,058	1,589,058
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V			B - OWNERSHIP:			
34	V			Sidney Glenner - 100.00 % (constructively)			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,496,910			\$ 2,872,734	\$ * 375,824

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Glencrest Hlthcr &amp; Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2013

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	10a Therapy	\$ 1,461,466	Therapy Masters, Inc.	C	\$ 1,149,114	\$ (312,352)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	48,045	48,045
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	165	165
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	2	2
19	V	21 Clerical		Therapy Masters, Inc.	C	1,889	1,889
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	108,222	108,222
21	V	23 Training and Education		Therapy Masters, Inc.	C	2,405	2,405
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,558	1,558
23	V	20 Employment Fees		Therapy Masters, Inc.	C	12,442	12,442
24	V	21 Clerical Salaries		Therapy Masters, Inc.	C	1,622	1,622
25	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	(108,222)	(108,222)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	108,070	108,070
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	152	152
28	V	30 Depreciation		Therapy Masters, Inc.	C	324	324
29	V						
30	V						
31	V						
32	V						
33	V			C - OWNERSHIP:			
34	V			Sidney Glenner - 100.00 %			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,461,466			\$ 1,325,788	\$ * (135,678)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr # 0028753 Report Period Beginning: 01/01/2013 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 %	177,297	11	18.16 %	Salary	\$ 38,465	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	41,476	7	18.16 %	Salary	8,998	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	24,687	1	2.00 %	Salary	5,356	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	61,518	7	18.16 %	Salary	13,346	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	177,297	11	18.16 %	Salary	38,465	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 104,630		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning:

01/01/2013

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 & 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	\$ 95,203	\$ 5,050	1
2	6	Repairs and Maintenance	Resident Days	534,020	7	55,844	95,203	9,956	2
3	19	Professional Fees	Resident Days	534,020	7	230,348	95,203	41,066	3
4	20	Licenses, Permits and Inspection	Resident Days	534,020	7	11,901	95,203	2,122	4
5	21	Clerical	Resident Days	534,020	7	236,851	95,203	42,225	5
6	22	Employee Benefits and Payroll	Resident Days	534,020	7	575,413	95,203	102,582	6
7	23	Training and Education	Resident Days	534,020	7	7,744	95,203	1,381	7
8	25	Auto Expenses	Resident Days	534,020	7	40,394	95,203	7,201	8
9	26	Insurance	Resident Days	534,020	7	44,323	95,203	7,902	9
10	30	Depreciation	Resident Days	534,020	7	86,534	95,203	15,427	10
11	33	Real Estate Taxes	Resident Days	534,020	7	66,629	95,203	11,878	11
12	35	Equipment and Vehicle Rental	Resident Days	534,020	7	67,562	95,203	12,045	12
13	6	Janitorial Salaries	Resident Days	534,020	7	22,929	22,929	4,088	13
14	17	Officer's Salaries	Resident Days	534,020	7	215,760	215,760	38,465	14
15	21	Administrative Salaries	Resident Days	534,020	7	3,520,113	3,520,113	627,552	15
16	22	Employee Benefits	Payroll					(102,582)	16
17	7	Employee Benefits - Janitorial	Payroll					626	17
18	27	Employee Benefits - Officer's	Payroll					5,888	18
19	27	Employee Benefits - Admin	Payroll					96,068	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,210,671	\$ 3,758,802	\$ 928,940	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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	\$76,778.22	3/22/2011	\$ 19,204,900	\$ 18,385,423	2/01/2042	0.0260	\$ 669,638	1				
2	Oppenheimer MHHF, Inc.		X	Amortization of mortgage costs							1,378	2				
3												3				
4												4				
5												5				
<b>Working Capital</b>																
6	Glenner 1995 Family Trust	X		Purchase ventilator equipment	\$6,154.14	7/01/2010	318,326	105,684	6/01/2015	0.0600	8,485	6				
7								Non-Allowable related party interest:			(8,485)	7				
8												8				
9	<b>TOTAL Facility Related</b>				\$82,932.36		\$ 19,523,226	\$ 18,491,107			\$ 671,016	9				
<b>B. Non-Facility Related*</b>																
10									Interest Income Offset:		(35,140)	10				
11												11				
12												12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (35,140)	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 19,523,226	\$ 18,491,107			\$ 635,876	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 84,941 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>382,000</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>378,710</b>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(3,290)</b>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>393,000</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>185</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 \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>389,895</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<b>314,636</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2009	<b>348,827</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2012 \$ <b>13</b>
	2010	<b>364,013</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2011	<b>367,241</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2012	<b>378,710</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>See Attached Schedule G For Calculation of 2013 Real Estate Tax Accrual.</b>					

**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 Glencrest Hlthcr & Rehab Ctr COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0028753  
 CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer  
 TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

**A. Summary of Real Estate Tax 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 Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>10-36-202-030-0000</u>	<u>2451 West Touhy, Chicago IL</u>	\$ <u>378,709.85</u>	\$ <u>378,709.85</u>
2. <u>Allocated from Management Company:</u>		\$ <u>67,604.86</u>	\$ <u>11,878.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>446,314.71</u></u>	\$ <u><u>390,587.85</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: 50,400 B. General Construction Type: Exterior Brick Frame Multi-story steel Number of Stories Four

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

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

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

2427 Touhy Avenue L.L.C. - 6 unit apartment building, 6,300 square feet, adjacent to the nursing home rented to the public  
The apartment building is operated completely independent from the nursing home

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

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

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

**XI. OWNERSHIP COSTS:**

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>53,193</u>	<u>1994</u>	<u>\$ 524,482</u>	1
2	<u>Allocated from Management Company:</u>			<u>15,146</u>	2
3	<b>TOTALS</b>	<b>53,193</b>		<b>\$ 539,628</b>	3

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	312		1994	1973	\$ 4,175,048	\$	30	\$ 104,376	\$ 104,376	\$ 2,083,698	4
5											5
6	Mgt Comp			1996	303,882			8,516	8,516		6
7	Allocation										7
8	Schedule J										8
	Improvement Type**										
9	Various Improvements		1984		14,558		10			14,558	9
10	Various Improvements		1985		49,988		10			49,988	10
11	Various Improvements		1986		53,010		10			53,010	11
12	Various Improvements		1987		18,999		10			18,999	12
13	Various Improvements		1988		10,172		10			10,172	13
14	Various Improvements		1989		43,502		10			43,502	14
15	Various Improvements		1990		28,496		10			28,496	15
16	Various Improvements		1991		26,763		10			26,763	16
17	Various Improvements		1992		51,415		10			51,415	17
18	Various Improvements		1993		32,359		10			32,359	18
19	Various Improvements		1994		36,809		10			36,809	19
20	Various Improvements		1995		49,197		10			49,197	20
21	Security cameras throughout facility with housings/wiring		1995		8,985		10			8,985	21
22	Call lights in dialysis room		1996		1,191		10			1,191	22
23	Second floor custom nurses station, hand rails		1996		24,426		10			24,426	23
24	Basement mason work, 2 rooms constructed rehab, room		1996		11,685		10			11,685	24
25	Hand rails and wall bumper guards		1996		19,408		10			19,408	25
26	Custom wall mounted bookcases		1996		5,510		10			5,510	26
27	First floor custom nurses station, reconfigure soffit		1996		20,882		10			20,882	27
28	Install electrical lines into activity room		1996		1,000		10			1,000	28
29	Install counter tops, sink and wood file cabinets		1996		3,700		10			3,700	29
30	Install four 70 watt high pressure lights over exit signs		1996		1,900		10			1,900	30
31	Swag valence in dining rooms		1996		2,342		10			2,342	31
32	Door locks and fire doors		1996		5,241		10			5,241	32
33	Electrical outlets and circuits		1997		4,950		10			4,950	33
34	Elevator frames, doors & other parts		1997		10,626		10			10,626	34
35	Cabinets and sinks		1997		26,743		10			26,743	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2013

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	Elevator repairs	1997	\$ 7,700	\$	10	\$	\$	\$ 7,700	37
38	Furnace repairs	1997	2,321		10			2,321	38
39	Chain link fencing	1998	3,000		10			3,000	39
40	HVAC system modifications	1998	2,131		10			2,131	40
41	Fire alarm system improvements	1998	4,148		10			4,148	41
42	Exhaust system	1998	4,980		10			4,980	42
43	HVAC system modifications	1998	2,008		10			2,008	43
44	18 access doors	1998	2,824		10			2,824	44
45	HVAC system modifications	1998	6,866		10			6,866	45
46	Fire alarm smoke detectors	1998	12,024		10			12,024	46
47	4 smoke/fire dampers	1998	1,235		10			1,235	47
48	Roof repairs	1998	5,000		10			5,000	48
49	Wallpaper	1999	6,529		10			6,529	49
50	Install handrails and bumpers	1999	11,501		10			11,501	50
51	4th floor nurses station-with angled radius corners	1999	7,500		10			7,500	51
52	4th floor nurses station-with angled radius corners	1999	7,505		10			7,505	52
53	Carpeting	1999	45,885		10			45,885	53
54	Cove base installation	1999	15,738		10			15,738	54
55	Install back porch siding and 2 doors	1999	4,000		10			4,000	55
56	Install back porch siding and 2 doors	1999	9,270		10			9,270	56
57	Heavy duty electrohydraulic ADA operator	1999	2,547		10			2,547	57
58	Diesel generator	1999	54,879		10			54,879	58
59	Emergency generator	1999	111,000		10			111,000	59
60	Install door alarm system on 4 floors	1999	7,817		10			7,817	60
61	Wallpaper	1999	5,859		10			5,859	61
62	Furnished and installed 2 door restrictors	1998	2,600		10			2,600	62
63	Install handrails and bumpers	1999	4,600		10			4,600	63
64	Laundry room exhaust	1999	1,922		10			1,922	64
65	Furnish and install fire alarm equipment	1999	1,920		10			1,920	65
66	Radiator valve repairs	1999	2,359		10			2,359	66
67	Install plumbing for whirlpool tub	1999	2,400		10			2,400	67
68	Cove base/amtico installation	1999	3,146		10			3,146	68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 5,406,001	\$		\$ 112,892	\$ 112,892	\$ 3,010,769	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

**XI. OWNERSHIP COSTS (continued)****B. Building 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>		\$ 5,406,001	\$		\$ 112,892	\$ 112,892	\$ 3,010,769	1
2	Resident room signs & common area signs	1999	2,731		10			2,731	2
3	Install resident windows on 4th floor	1999	13,284		10			13,284	3
4	Handrails, bumpers, accent rails & cove base installation	2000	4,592		10			4,592	4
5	Furnish & install mixing valve, vent & water piping	2000	5,731		10			5,731	5
6	Complete electrical work for 10 dialysis chairs	2000	4,575		10			4,575	6
7	Furnish and install hand sink	2000	2,501		10			2,501	7
8	Install locks on 4th floor	2000	4,116		10			4,116	8
9	Universal shower panel - wall-mounted shower system	1999	1,963		10			1,963	9
10	Install & program 3 telephones	2000	1,537		10			1,537	10
11	Furnish 2 stainless steel sinks	2000	4,268		10			4,268	11
12	Install 2 stainless steel sinks	2000	2,550		10			2,550	12
13	Automatic door operating equipment	2000	16,743		10			16,743	13
14	Undervoltage sensors for electrical transfer switch	2000	2,798		10			2,798	14
15	Elevator door motor and electrical schematics for controllers	2001	11,390		10			11,390	15
16	Replace ejector pump	2001	8,144		10			8,144	16
17	Electrical schematics for elevator controllers, elevator car	2001	11,390		10			11,390	17
18	Insurance claim refund	2002	(4,800)		10			(4,800)	18
19	Insurance claim refund	2002	(7,455)		10			(7,455)	19
20	Burst free coil	2002	4,075		10			4,075	20
21	Cove base installation	2002	3,500		10			3,500	21
22	Installation of spiral duct for laundry	2002	3,600		10			3,600	22
23	Booster pump, break tank, valves	2002	4,857		10			4,857	23
24	Dialysis plumbing	2002	12,825		10			12,825	24
25	Fire alarm detectors	2002	5,754		10			5,754	25
26	Cove base installation, remove and install ceilings and walls	2003	111,159	5,557	10	5,557		111,159	26
27	Installation of exterior disconnect switch on trash compactor	2003	2,800	140	10	140		2,800	27
28	Installation and wiring of new camera	2003	2,968	147	10	147		2,968	28
29	External door alarm setup	2002	1,400		10			1,400	29
30	Installation of door safety edge	2003	1,850	93	10	93		1,850	30
31	Maple door and brass hardware sealing and installation	2003	1,404	74	10	74		1,404	31
32	Installation of receptacles to circuit breaker panels	2003	9,863	496	10	496		9,863	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,658,114	\$ 6,507		\$ 119,399	\$ 112,892	\$ 3,262,882	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753

Report Period Beginning:

01/01/2013 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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,658,114	\$ 6,507		\$ 119,399	\$ 112,892	\$ 3,262,882	1
2	Installation of circuit breaker panel and ran electrical feed	2003	10,500	525	10	525		10,500	2
3	5 ton furnace	2004	3,600	360	10	360		3,420	3
4	Removal and installation of cove base and carpeting	2004	48,384	4,838	10	4,838		45,961	4
5	Replace condenser gaskets/power strip and installed pump	2004	7,087	709	10	709		6,735	5
6	Replace power head on vaccuum pump, assembled condenser	2004	4,592	459	10	459		4,361	6
7	Concrete project for rear entrance exit stairs	2004	2,740	274	10	274		2,603	7
8	Cut out and replace leaking hot water pipes	2004	2,045	205	10	205		1,947	8
9									9
10									10
11	Exterior renovation	2004	753,820	25,127	30	25,127		238,707	11
12	Install smoke detectors and tie in to existing system	2005	3,750	375	10	375		3,188	12
13	Install isolation valves and rotate pump shafts on chiller	2005	3,887	389	10	389		3,306	13
14	Chiller tower piping project	2005	2,204	220	10	220		1,870	14
15	Compressor system leak	2005	1,538	154	10	154		1,309	15
16	Furnish and install microprocessor controller on elevator	2005	21,100	2,110	10	2,110		17,935	16
17	Installation of smoke detectors on all floors	2005	2,080	208	10	208		1,768	17
18	Fire protection automatic sprinkler repairs	2005	8,833	883	10	883		7,506	18
19	Furnish and install disconnects, circuit breakers for elevator	2005	4,150	415	10	415		3,528	19
20	Provided smoke detectors to existing fire alarm system	2005	9,358	936	10	936		7,956	20
21	Provided fire alarm equipment and testing	2005	6,108	611	10	611		5,193	21
22	Repair of air conditioning equipment	2005	2,590	259	10	259		2,202	22
23	Installed piping, boxes and wiring for smoke detectors	2005	7,924	792	10	792		6,732	23
24									24
25	Remove and install new carpet and vinyl cove base	2005	1,606	161	10	161		1,368	25
26	Furnish and install wiring for elevator recall system	2005	1,405	141	10	141		1,198	26
27	Cable receivers, modulators for cable rewiring project	2006	15,900	2,650	10	1,590	(1,060)	14,575	27
28	Installation of new electrical receptacles	2006	4,007	401	10	401		3,007	28
29	Air-conditioning package with wall mounted fan coil	2006	7,200	720	10	720		5,400	29
30	Installation of lexon clear safety windows on fourth floor	2006	3,506	351	10	351		2,632	30
31	Furnish and install seventy sash screens	2006	5,372	537	10	537		4,028	31
32	Install feed and hook-up for air-conditioner and compressor	2006	4,514	451	10	451		3,383	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,607,914	\$ 51,768		\$ 163,600	\$ 111,832	\$ 3,675,200	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>		\$ 6,607,914	\$ 51,768		\$ 163,600	\$ 111,832	\$ 3,675,200	1
2	Transfer of cable system	2006	6,350	635	10	635		4,763	2
3	Sprinkler system valve replacement	2006	2,558	256	10	256		1,920	3
4	Installation of electrical receptacles for new televisions	2006	12,225	1,223	10	1,223		9,172	4
5	Replace main sewer for roof drains from building to sidewalk	2006	6,500	650	10	650		4,875	5
6	Replace cylindrical locks on stairwell doors	2006	4,673	467	10	467		3,503	6
7	New telephone system	2006	29,750	6,475	10	2,975	(3,500)	31,063	7
8	Installation of air-conditioner unit	2006	2,860	286	10	286		2,145	8
9	Furnish and install illuminated letters for outdoor signs	2007	8,531	853	10	853		5,545	9
10	Power rod project	2007	5,800	580	10	580		3,770	10
11	Install ceiling receptacles for televisions	2007	7,040	704	10	704		4,576	11
12	Furnish sprinkler heads	2007	2,599	260	10	260		1,690	12
13	Furnish and install heat exchanger	2007	3,850	385	10	385		2,503	13
14	Install 2 elevator cab systems, new ceiling tile, handrails	2007	13,396	1,340	10	1,340		8,709	14
15	Remove and replace walk-in cooler evaporator	2008	5,833	583	10	583		3,207	15
16	Install new circulating pump	2008	3,205	320	10	320		1,760	16
17	Cut out and replace leaking hot water piping in ceiling	2008	3,395	340	10	340		1,870	17
18	Cultured marble shower base	2008	3,347	335	10	335		1,842	18
19	Hot water heater replacement	2008	19,785	1,979	10	1,979		10,884	19
20	Wallcovering	2008	8,377	838	10	838		4,609	20
21	Lever handle passage door locks	2009	4,316	432	10	432		1,944	21
22	Furnish stainless steel grab bars	2009	5,539	554	10	554		2,493	22
23	Landscaping	2009	5,750	575	10	575		2,588	23
24	Remodel-Wallcoverings, tile, custom built in nurses stations,	2009	265,910	29,878	10	26,591	(3,287)	119,663	24
25	built in wardrobes, remodel bathrooms - new floor and								25
26	wall tiles, new sinks, grab bars, towel bars								26
27	Install new drop ceilings, soffits, new light fixtures	2009	27,368	2,737	10	2,737		12,316	27
28	New sprinkler heads, remove, raise and re-route piping	2009	15,600	1,560	10	1,560		7,020	28
29	Branch lines for HVAC ventilation system	2009	3,200	320	10	320		1,440	29
30	Branch lines for HVAC ventilation system	2009	(200)	(20)	10	(20)		(90)	30
31	Remove and replace concrete patio	2009	14,750	1,475	10	1,475		6,638	31
32	New sprinkler heads, remove, raise and re-route piping	2009	4,109	411	10	411		1,849	32
33	Remove external pipe and reroute electrical wires	2009	7,792	779	10	779		3,506	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,112,122	\$ 108,978		\$ 214,023	\$ 105,045	\$ 3,942,973	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>		\$ 7,112,122	\$ 108,978		\$ 214,023	\$ 105,045	\$ 3,942,973	1
2	Roofing project	2009	2,850	285	10	285		1,283	2
3	Furnish and install wiring for elevator	2009	3,800	380	10	380		1,710	3
4	Hardware on doors, drywall, wallcovering, cove base, ceiling, tile	2009	139,783	13,978	10	13,978		62,901	4
5	Wallcovering credit	2009	(10,200)	(1,020)	10	(1,020)		(4,590)	5
6	Installation of replacement motor on boiler burner	2010	2,957	296	10	296		1,036	6
7	Credit for Econocare invoice # 37059	2010	(14,000)	(1,400)	10	(1,400)		(4,900)	7
8	Furnish and install new hydraulic cylinder and elevator casing	2010	35,711	3,571	10	3,571		12,499	8
9	Installation of new chemical automatic fire suppression system	2010	3,120	312	10	312		1,092	9
10	Redrill hydraulic cylinder hole for elevator project	2010	16,000	1,600	10	1,600		5,600	10
11	Furnish category 6 cable (550mhz)	2010	4,564	456	10	456		1,596	11
12	Furnish and install new shaft and bearings in air-conditioning unit	2010	4,140	414	10	414		1,449	12
13	Remove and install cove base, vinyl tile and ceramic floor tile	2010	271,697	27,170	10	27,170		95,095	13
14	Remove and install cove base, vinyl tile and ceramic floor tile	2010	50,221	5,022	10	5,022		17,577	14
15	Replace two firing burner programmers on boiler	2011	6,154	615	10	615		1,538	15
16	Replace bronzed pump for water heaters	2011	4,364	436	10	436		1,090	16
17	Furnish and install new motor for tower pump	2011	4,424	442	10	442		1,105	17
18	Furnish and install new Mitsubishi air-conditioner	2011	4,000	400	10	400		1,000	18
19	Replace telephone wire, install new relay and switch, power supply	2011	2,902	290	10	290		725	19
20	Install new boiler bottom	2011	17,027	1,703	10	1,703		4,257	20
21	Replace tower fan motor and v-belts	2011	3,290	329	10	329		823	21
22	Furnish new Hatco booster heater	2011	3,442	344	10	344		860	22
23	Replace fire control panel and installation of fire alarm devices	2012	16,753	1,675	10	1,675		2,513	23
24	Remodel four shower rooms: walls, floors, showers, paint	2012	133,730	13,373	10	13,373		20,060	24
25	Replacement motor and starter on cooling tower	2012	5,014	501	10	501		752	25
26	Fourth floor corridor and dining room flooring	2012	49,706	4,971	10	4,971		7,456	26
27	Installation of fire alarm devices	2012	17,517	1,752	10	1,752		2,628	27
28	Install metal ballasts and reinstall letter	2012	3,159	316	10	316		474	28
29	Remodel 1 shower room: demo walls, plumbing, tile, paint	2012	17,540	1,754	10	1,754		2,631	29
30	Elevator wraps including two molds	2012	3,933	393	10	393		590	30
31	Furnish and install 4 main isolation valves for water supply pumps	2012	11,158	1,116	10	1,116		1,674	31
32	Furnish and install new motor and starter for chiller	2012	9,902	990	10	990		1,485	32
33	Cove base installation	2012	6,020	602	10	602		903	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,942,800	\$ 192,044		\$ 297,089	\$ 105,045	\$ 4,187,885	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>		\$ 7,942,800	\$ 192,044		\$ 297,089	\$ 105,045	\$ 4,187,885	1
2	Furnish and install steel door with hardware	2012	2,750	275	10	275		413	2
3	Installation of new switches, hoses and wiring of generator	2012	5,165	517	10	517		775	3
4	Custom cabinetry per drawings in Physical Therapy room	2013	8,450	423	10	423		423	4
5	Extensive rewiring project on the first floor	2013	17,500	875	10	875		875	5
6	Furnish and repair call light systems on first and second floors	2013	4,075	204	10	204		204	6
7	Install drywall and furnish and install vinyl flooring, ceiling grid, base, wall cabinet, counter top, paint walls in utility room	2013	3,400	170	10	170		170	7
8	Furnish and install vinyl flooring, drywall, plaster, prime and pain	2013	14,700	735	10	735		735	9
9	walls, new ceiling grid, furnish and install doors in utility room,								10
10	storage room and the basement								11
11	Remove wall and floor tile, furnish and install vinyl flooring, light	2013	3,850	193	10	193		193	12
12	fixture, install drywall and paint walls, cove base in storage room								13
13	Furnish and install 66 new exterior windows	2013	13,600	680	10	680		680	14
14	Electric project- change fuse boxes to circuit breaker boxes	2013	3,450	173	10	173		173	15
15	Remove and replace exterior roof, install new gutters	2013	18,200	910	10	910		910	16
16	Demolition of garage roof, install new gutters and down spouts	2013	10,300	515	10	515		515	17
17	Furnish wallpaper for wallcovering project in bathrooms	2013	6,163	308	10	308		308	18
18	Sealcoating and striping of the parking lot	2013	4,597	230	10	230		230	19
19	Furnish and install gypsum board, wall tile, install wallpaper,	2013	52,000	2,600	10	2,600		2,600	20
20	paint, install sinks and toilets, framing soffits in bathrooms								21
21	Purchase of Cirrus Fireguard ceiling grid	2013	8,043	402	10	402		402	22
22	Furnish and install custom cabinetry per drawings in eleven	2013	19,500	975	10	975		975	23
23	resident rooms and fabricate bathroom doors								24
24	Furnish wood door for the first floor	2013	3,025	151	10	151		151	25
25	Install conduit run from fire alarm room to pump room, wiring	2013	4,932	247	10	247		247	26
26	Install fire sprinklers in twelve resident rooms	2013	8,230	412	10	412		412	27
27	Passenger elevator repair due to water contamination, replace	2013	9,875	494	10	494		494	28
28	motor mounts, supply line & install shutoff valve in machine room								29
29	Furnish and install new gas valves on dryers, re-route gas line,	2013	2,725	136	10	136		136	30
30	repair electrical on the second floor, repair call lights in resident								31
31	rooms on the third and fourth floors								32
32	Furnish 13 overbed lights in resident rooms	2013	2,820	141	10	141		141	33
33	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,170,150	\$ 203,810		\$ 308,855	\$ 105,045	\$ 4,200,047	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 12F, Carried Forward</b>		\$ 8,170,150	\$ 203,810		\$ 308,855	\$ 105,045	\$ 4,200,047	1
2	Installation of smoke sensors, replace door gibs on elevators	2013	6,175	309	10	309		309	2
3									3
4									4
5									5
6									6
7									7
8	See Attached Schedule L:								8
9	Leasehold Improvements Allocated from Management Company:	1998	16,735						9
10	Leasehold Improvements Allocated from Management Company:	1999	6,989						10
11	Leasehold Improvements Allocated from Management Company:	2000	837						11
12	Leasehold Improvements Allocated from Management Company:	2008	2,519			599	599	25,196	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>		\$ 8,203,405	\$ 204,119		\$ 309,763	\$ 105,644	\$ 4,225,552	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	\$ 853,232	\$ 92,974	\$ 92,974	\$	5,10 years	\$ 467,456	71
72	Current Year Purchases	271,329	14,883	14,883		5,10 years	14,883	72
73	Fully Depreciated Assets	98,219	3,210	3,210		8,9,10years	98,219	73
74	Allocated from Therapy Masters, Mgt Co:	111,578		2,370	2,370		106,710	74
75	TOTALS	\$ 1,334,358	\$ 111,067	\$ 113,437	\$ 2,370		\$ 687,268	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	Allocated from Management Co:			\$ 28,245	\$	\$ 4,266	\$ 4,266		\$ 22,421	76
77										77
78										78
79										79
80	TOTALS			\$ 28,245	\$	\$ 4,266	\$ 4,266		\$ 22,421	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,105,636	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 315,186	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 427,466	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 112,280	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,935,241	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 Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning: 01/01/2013

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	Parking Lot				3,000	month-to-month		6
7	TOTAL				\$ 3,000			7

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending                      Annual Rent

12. \_\_\_\_\_ /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: \_\_\_\_\_ \*

**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: \$ 202,812 Description: Copier \$17,490, Ice-maker \$2,009, Postage \$609, Dishwasher \$2,580, MedEquip \$175,468, MgtCo: \$4,656

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	Allocated from Management Company:			7,389	19
20					20
21	TOTAL		\$	\$ 7,389	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 Glencrest Hlthcr & Rehab Ctr # 0028753 Report Period Beginning: 01/01/2013 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>                  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>	<input type="checkbox"/> YES  <input checked="" type="checkbox"/> NO	<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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	8,212	\$ 491,693	\$ 919	8,212	\$ 492,612	1	
2	Licensed Speech and Language Development Therapist	Ln10a,Col 2&3	hrs		1,773	112,709	952	1,773	113,661	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		14,110	857,064	996	14,110	858,060	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				664,556		664,556	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Radiology, Laboratory & Dialysis Other (specify): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a, Col 1	29,088 hours		699,513		224,310	29,088	699,513	13	
14	TOTAL			\$	699,513	24,095	\$ 1,685,776	\$ 667,423	53,183	\$ 3,052,712	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glencrest Hlthcr & Rehab Ctr# 0028753Report Period Beginning: 01/01/2013

Ending:

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 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 274,987	\$ 1,316,808	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	8,148,225	8,148,225	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	321,742	352,566	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(580,776)		8
9	Other(specify): <u>Other Receivables</u>	1,376,229	1,376,229	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 9,540,407	\$ 11,193,828	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		539,628	13
14	Buildings, at Historical Cost		4,478,930	14
15	Leasehold Improvements, at Historical Cost	2,745,311	3,724,475	15
16	Equipment, at Historical Cost	1,222,779	1,362,603	16
17	Accumulated Depreciation (book methods)	(2,218,828)	(4,935,241)	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> )		936,519	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 1,749,262	\$ 6,106,914	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 11,289,669	\$ 17,300,742	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 548,564	\$ 548,564	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	323,356	323,356	28
29	Short-Term Notes Payable	69,396	518,035	29
30	Accrued Salaries Payable	414,484	414,484	30
31	Accrued Taxes Payable (excluding real estate taxes)	(51,663)	(51,663)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		393,000	32
33	Accrued Interest Payable		39,835	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>	4,200,783	4,200,783	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 5,504,920	\$ 6,386,394	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	36,287	36,287	39
40	Mortgage Payable		17,936,784	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Stockholders' Loans:</u>	3,235,000	3,235,000	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 3,271,287	\$ 21,208,071	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 8,776,207	\$ 27,594,465	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 2,513,462	\$ (10,293,723)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 11,289,669	\$ 17,300,742	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>2,172,557</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>2,172,557</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	\$ <b>340,905</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>340,905</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>2,513,462</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	\$ 18,567,866	1
2	Discounts and Allowances for all Levels	(4,234,175)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 14,333,691	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,622,134	6
7	Oxygen	757,126	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 4,379,260	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	960	15
16	Rental of Facility Space		16
17	Sale of Drugs	800,009	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	60,310	19
20	Radiology and X-Ray	12,570	20
21	Other Medical Services	1,502,832	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,376,681	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	34,417	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 34,417	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 21,124,049	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,666,291	31
32	Health Care	8,843,285	32
33	General Administration	4,141,497	33
<b>B. Capital Expense</b>			
34	Ownership	2,996,610	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,441,566	35
36	Provider Participation Fee	693,895	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 20,783,144	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	340,905	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 340,905	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,739,653	44
45	Private Pay - Net Inpatient Revenue	373,942	45
46	Medicare - Net Inpatient Revenue	2,456,751	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	717,295	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	46,050	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 14,333,691	49

\* 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 Glencrest Hlthcr & Rehab Ctr

# 0028753

Report Period Beginning: 01/01/2013

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	1,967	2,206	\$ 116,475	\$ 52.80	1
2	Assistant Director of Nursing	1,901	1,950	77,490	39.74	2
3	Registered Nurses	70,501	75,102	2,107,523	28.06	3
4	Licensed Practical Nurses	10,316	11,304	303,472	26.85	4
5	CNAs & Orderlies	134,027	143,664	1,486,465	10.35	5
6	CNA Trainees					6
7	Licensed Therapist	27,356	29,088	699,513	24.05	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,059	6,905	80,630	11.68	10
11	Social Service Workers	10,050	10,806	196,468	18.18	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,037	6,677	96,620	14.47	14
15	Cook Helpers/Assistants	29,471	32,464	401,058	12.35	15
16	Dishwashers					16
17	Maintenance Workers	7,370	7,800	107,273	13.75	17
18	Housekeepers	25,693	28,672	294,272	10.26	18
19	Laundry	13,218	14,815	162,994	11.00	19
20	Administrator	1,670	1,763	94,018	53.33	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	19,811	21,209	378,787	17.86	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	10,930	11,672	131,045	11.23	33
34	TOTAL (lines 1 - 33)	376,377	406,097	\$ 6,734,103 *	\$ 16.58	34

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

\*\* See instructions.

**B. CONSULTANT SERVICES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 37,148	Ln 1, Col 3	35
36	Medical Director	Monthly	189,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	18,934	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	48	2,400	Ln11, Col 3	44
45	Social Service Consultant	66	3,814	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	114	\$ 251,296		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	13,953	\$ 376,723	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	13,953	\$ 376,723		53

SEE ACCOUNTANTS' COMPILATION REPORT

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Aaron Pancer	Administrator	0.00 %	\$ 19,103	Workers' Compensation Insurance	\$ 143,572	IDPH License Fee	\$	
Konstantino Stavropoulos	Administrator	0.00 %	74,915	Unemployment Compensation Insurance	60,953	Advertising: Employee Recruitment	125	
				FICA Taxes	502,506	Health Care Worker Background Check		
				Employee Health Insurance	222,668	(Indicate # of checks performed <u>211</u> )	2,110	
				Employee Meals	37,009	Patient Background Checks	2,170	
				Illinois Municipal Retirement Fund (IMRF)*				
				Chicago Head Tax	9,664	See Attached Schedule K:	119,321	
				Other Employee Benefits	29,315			
				Union Health and Welfare	164,676	Allocated from Therapy Masters:	12,607	
				Union Pension	30,698	Allocated from Management Company:	2,122	
				401K Match	8,144	Less: Public Relations Expense	( )	
						Non-allowable advertising	( )	
						Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 94,018			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Management Fees (eliminated in Column 7)				See Attached Schedule D:			Out-of-State Travel	
\$ 1,432,973				0			\$	
				TOTAL (agree to Schedule V, line 22, col.8)			In-State Travel	
				\$ 1,209,205				
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 1,432,973								
C. Professional Services							Entertainment Expense	
Vendor/Payee							( )	
Type							(agree to Sch. V, line 24, col. 8)	
Amount							\$	
See Attached Schedule C:							TOTAL	
159,156								
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)								
\$ 159,156								

\* 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

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 \$19,932
- (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. \$ 52,321 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. \$ 693,895  
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. \$ 37,009 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.

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
12/31/2013  
Provider I.D. # 0028753

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

**SCHEDULE A**

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

**See Accountants' Compilation Report**

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	41,670	21,210	38,328	15,238	29,316	31,535	177,297
Jonathan Glenner	9,748	4,962	8,966	3,565	6,858	7,377	41,476
Daniel Glenner	5,802	2,953	5,337	2,122	4,082	4,391	24,687
Elliott Glenner	14,459	7,359	13,299	5,287	10,172	10,942	61,518
Joshua Ray	41,670	21,210	38,328	15,238	29,316	31,535	177,297
Total compensation received from other Nursing Homes	113,349	57,694	104,258	41,450	79,744	85,780	482,275

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	6,515
Point ClickCare	Computers	43,207
EHealth Data Solutions	Computer Services	9,720
McGladrey LLP	Accounting	31,115
Frost, Ruttenberg & Rothblatt	Accounting	400
Much Shelist	Legal	4,975
Marilyn P. Dunn	Legal	1,802
Ashman & Stein	Legal	1,569
Meyers & Flowers LLC.	Legal	5,377
Howard S. Chez & Associates	Engineering Consulting	4,157
Personnel Planners, Inc.	Unemployment Consulting	1,790
Management Network Services	Insurance Claims Management	750
Cindy Stachura	Consultant	1,200
		<u>112,578</u>

Allocated from Management Co:

Point ClickCare - Computer Services	1,497
Lexis Nexis - Computer Services	336
Health Data Systems, Inc. - Computer Services	352
Ashman & Stein - Legal	610
McGladrey LLP - Accounting Services	27,239
Harold Geiser - Accounting	8,841



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	46,339
FUTA	423
SUTA	1,809
Insurance - Hospital	47,512
Employee Benefits	4,125
Other Employee Benefits	0
Workers Compensation Insurance	1,621
401K Match	753
	<u>102,582</u>
Total allocated from Management Co.	<u>102,582</u>
Allocate to Line #'s 7,27	-102,582
Allocated from Therapy Masters, Inc.:	
FICA taxes	74,021
FUTA	786
SUTA	1,238
Insurance - Hospital	21,424
Other Employee Benefits	0
Workers Compensation Insurance	3,742
401K Match	6,600
Insurance - Liability	411
	<u>108,222</u>
Total allocated from Therapy Masters, Inc.:	<u>108,222</u>
Allocate to Line #'s 15,27	-108,222
Total allocated to Page 21	<u>0</u>

**See Accountants' Compilation Report**

GlenCrest Nursing and Rehabilitation Centre, Ltd.  
Provider # 0035014  
12/31/2013

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Workshop	8
Accrued Provider Participation Fee - Tax	45,604
Due to Third Party	1,495,347
Accrued Profit Sharing	(190)
Accrued Management Fees	1,295,480
Accrued Union Dues	9,593
Accrued 401K	(59)
Professional Liability Claims	1,355,000
Total, Page 17, Line36	<u><u>4,200,783</u></u>

See Accountants' Compilation Report

SCHEDULE F

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

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Patient clothing	(2,404)	43
Non-allowable Illinois Council on Long Term Care PAC fees	(9,817)	20
Non-allowable auto expense - marketing	(11,524)	25
Non-allowable professional fees	(44,608)	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(167,713)	10
Adjust Mgt. Co. Med Supplies - Other to cost	(569,538)	10
Adjust Mgt. Co. Food to cost	(94,469)	2
Non-allowable related party interest expense	(8,485)	32
Non-allowable office expense	(579)	43
Non-allowable loss on early extinguishment of debt	<u>(1,589,058)</u>	43
Total	<u><u>(2,498,195)</u></u>	

**See Accountants' Compilation Report**

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

**SCHEDULE G**

	Accrued 1/01/13	Payments/ (Receipts)	Expense	Accrued 12/31/13
Balance @ 1/01/2013 - G/L # 215	-382,000.00		-382,000.00	
2012 real estate taxes paid		378,709.85	378,709.85	
Estimated 2013 real estate taxes:				
2012 taxes	378,709.85			
Estimated increase	4.00%			
Estimated 2013 taxes	<u>393,858.24</u>			
<b>USE</b>	<b><u>393,000.00</u></b>		393,000.00	-393,000.00
Totals	<u>-382,000.00</u>	<u>378,709.85</u>	<u>389,709.85</u>	<u>-393,000.00</u>

Real estate tax history:

Year	Amount	Increase \$	%
1993	323,273.20		
1994	345,685.97	22,412.77	6.93%
1995	350,490.39	4,804.42	1.39%
1996	359,114.08	8,623.69	2.46%
1997	353,830.54	-5,283.54	-1.47%
1998	360,112.00	6,281.46	1.78%
1999	357,695.02	-2,416.98	-0.67%
2000	349,019.69	-8,675.33	-2.43%
2001	358,096.91	9,077.22	2.60%
2002	362,111.89	4,014.98	1.12%
2003	328,345.47	-33,766.42	-9.32%
2004	335,639.12	7,293.65	2.22%
2005	339,056.61	3,417.49	1.02%
2006	314,871.94	-24,184.67	-7.13%
2007	311,510.44	-3,361.50	-1.07%
2008	314,635.97	3,125.53	1.00%
2009	348,827.08	34,191.11	10.87%
2010	364,012.98	15,185.90	4.35%
2011	367,240.86	3,227.88	0.89%

2012 378,709.85 11,468.99 3.12%

**See Accountants' Compilation Report**

**Provider Name: Glen Crest Nursing & Rehab Ctr.**  
**Provider I.D. #: 0028753**  
**Year Ended: December 31, 2013**

**SCHEDULE H**

**Training & Education**

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Geradine Noriega	1/15/13	Lisle, Il	Illinois Council on Long Term Care Think you know RUGs? Well, Medicaid RUGs 48 is NOT Medicare RUGs 66!	225
C N A Trainees (6)	6/22/2013	Chicago, Il	SIUC Carbondale C N A competency exam	390
C N A Trainees (6)	5/8/2013	Chicago, Il	Sandra Bowling C N A Manual skills testing	530
Aaron Pancer	8/29/2013	Springfield, Il	Illinois Administrator Licensing Review Course	2,338
Richard Dabrowski	9/4/2013	Chicago, Il	Cynthia Chow & Assoc Dietary Review	120
			Allocated From Management Company	1,381
			Allocated From Therapy Masters	2,405
			<b>Total</b>	<b>7,389</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

GlenCrest Nursing and Rehabilitation Centre, LTD.

Provider #0028753

12/31/2013

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8

Other Admin. Staff Transportation

	Gas Cards/ Allowance	Employee Reimbursement: Mileage, Parking, Tolls	Vehicle Stickers	Total
Direct Expense	44,012	2,501	0	46,513
Non-allowable auto expense - marketing				-11,524
Allocated from Management Company				7,201
Allocated from Therapy Masters				1,558
<b>TOTAL</b>	<u>44,012</u>	<u>2,501</u>	<u>0</u>	<u>43,748</u>

See Accountants' Compilation Report

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

SCHEDULE J

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

2004 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425
2005 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425
2006 NO ADDITIONS	<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425

	<b>NURSING</b>	<b>RECALCULATION BASED ON 2007 CENSUS</b>			
	<b>HOME</b>	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
	<b>PERCENTAGE</b>	93767	95,262	106,511	40,267
	84.9438%	0.192053401	0.195115457	0.218155638	0.082474797

2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>	<u>149,589</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2008 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	93929 18.66%	92,291 18.34%	105,965 21.05%	37,609 7.47%
2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2009 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2009 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2009 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2009 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%
2012 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>
		NURSING HOME	<b>RECALCULATION BASED ON 2009 CENSUS</b>			
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>
		84.9438%	92,668 17.13%	90,627 16.75%	105,904 19.58%	37,909 7.01%

2013 NO ADDITIONS

	PERCENTAGE	92,668	90,627	105,904	37,909
	84.9438%	17.13%	16.75%	19.58%	7.01%
<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>

SEE ACCOUNTANTS' COMPILATION REPORT

GLENSHIRE

102,753/460,292

0.223234382

43,614

391,458

403,409

404,358

404,358

404,893

404,893

404,893

404,893

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
78,093	74,334	488,234
0.159949942	0.152250765	1

<u>290,111</u>	<u>276,146</u>		<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
81,480	76,498	15,564	503,336
16.19%	15.20%	3.09%	1

<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>
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<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
----------------	----------------	----------------	------------------

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
----------------	----------------	----------------	------------------

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
----------------	----------------	----------------	------------------

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
----------------	----------------	----------------	------------------

<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
------------------	-----------------	------------------	--------------

82,060	82,504	49,247	540,919
15.17%	15.25%	9.10%	100.00%

<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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SCHEDULE K

**XIX. SUPPORT SCHEDULES**

Page 21

F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	29,749
Sam's Club Membership Fee	380
Employment Fees	92,500
Joint Commission Annual Certification, Program Fee	4,605
Secretary of State Annual Report Fee	100
City of Chicago Elevator, Boiler Inspections, Permits & Licenses	940
Wisconsin State Laboratory Of Hygiene Account Fee	699
CLIA Laboratory Program Certificate of Waiver User Fees	165
Non-allowable Illinois Council on Long Term Care Dues	-9,817
Total Allocated to Page 21, Section F:	<u>119,321</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 103,052/460292 0.223883969	GLENCREST <b>111,372/460,292</b> <b>0.241959452</b>	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				<u>99,886</u>	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				<u>141,596</u>	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						
				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				<u>146,596</u>	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				<u>146,596</u>	<u>28,154</u>	<u>28,603</u>	<u>31,981</u>	<u>12,090</u>	<u>23,448</u>	<u>22,319</u>
<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						
				<u>161,632</u>	<u>30,163</u>	<u>29,637</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>	<u>24,565</u>

**RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009**

	<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	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

**RECALCULATION BASED ON 2009 CENSUS**

	<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>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

Amounts as reported on cost report:	27,464	<b>26,860</b>	31,387	11,235	24,320	24,452
Differences due to error in formula:	-226	<b>-220</b>	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)						

**RECALCULATION BASED ON 2009 CENSUS**

	<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>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

**RECALCULATION BASED ON 2009 CENSUS**

	<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>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

**RECALCULATION BASED ON 2009 CENSUS**

	<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>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
<u>15,564</u>	<u>503,336</u>
3.09%	100.00%
<u>4,998</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>
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>