

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	46,389	728	8,015	55,132	8
9	SNF/PED					9
10	ICF	17,157	269	0	17,426	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	63,546	997	8,015	72,558	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.62%

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 03/01/94

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

YES Date 03/01/94 NO

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

YES NO If YES, enter number of beds certified 146 and days of care provided 4,856

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 & ID Number

Glenshire Nrsg & Rehab Ctr

0039321

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
	A. General Services										
1	Dietary	395,836	51,152	40,309	487,297		487,297	487,297			1
2	Food Purchase		513,661		513,661	(22,463)	491,198	(107,014)	384,184		2
3	Housekeeping		5,567	341,820	347,387		347,387		347,387		3
4	Laundry			229,623	229,623		229,623		229,623		4
5	Heat and Other Utilities			264,781	264,781		264,781	3,849	268,630		5
6	Maintenance	114,376	57,750	123,391	295,517		295,517	10,704	306,221		6
7	Other (specify):* Allocated Employee Benefits							477	477		7
8	TOTAL General Services	510,212	628,130	999,924	2,138,266	(22,463)	2,115,803	(91,984)	2,023,819		8
	B. Health Care and Programs										
9	Medical Director			51,974	51,974		51,974		51,974		9
10	Nursing and Medical Records	4,229,649	1,345,584	236,388	5,811,621		5,811,621	(443,860)	5,367,761		10
10a	Therapy	605,289	9,553	934,880	1,549,722		1,549,722	(213,104)	1,336,618		10a
11	Activities	113,217	6,747	3,600	123,564		123,564		123,564		11
12	Social Services	118,007		2,121	120,128		120,128		120,128		12
13	CNA Training										13
14	Program Transportation			4,221	4,221		4,221		4,221		14
15	Other (specify):* Allocated Employee Benefits							67,932	67,932		15
16	TOTAL Health Care and Programs	5,066,162	1,361,884	1,233,184	7,661,230		7,661,230	(589,032)	7,072,198		16
	C. General Administration										
17	Administrative	122,833		1,282,345	1,405,178		1,405,178	(1,253,029)	152,149		17
18	Directors Fees										18
19	Professional Services			209,363	209,363	(38,469)	170,894	60,626	231,520		19
20	Dues, Fees, Subscriptions & Promotions			102,633	102,633	3,760	106,393	(217)	106,176		20
21	Clerical & General Office Expenses	507,655	92,741	52,586	652,982	(3,760)	649,222	505,521	1,154,743		21
22	Employee Benefits & Payroll Taxes			1,126,179	1,126,179	22,463	1,148,642		1,148,642		22
23	Inservice Training & Education			1,872	1,872		1,872	2,590	4,462		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			23,452	23,452	(5,988)	17,464	(2,339)	15,125		25
26	Insurance-Prop.Liab.Malpractice			808,199	808,199		808,199	6,022	814,221		26
27	Other (specify):* Allocated Employee Benefits							77,800	77,800		27
28	TOTAL General Administration	630,488	92,741	3,606,629	4,329,858	(21,994)	4,307,864	(603,026)	3,704,838		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,206,862	2,082,755	5,839,737	14,129,354	(44,457)	14,084,897	(1,284,042)	12,800,855		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			258,783	258,783		258,783	398,374	657,157			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			275,205	275,205		275,205	168,109	443,314			32
33	Real Estate Taxes					38,469	38,469	852,256	890,725			33
34	Rent-Facility & Grounds			2,560,163	2,560,163		2,560,163	(2,560,163)				34
35	Rent-Equipment & Vehicles			26,194	26,194	5,988	32,182	9,180	41,362			35
36	Other (specify):* Mortgage Insurance							43,050	43,050			36
37	TOTAL Ownership			3,120,345	3,120,345	44,457	3,164,802	(1,089,194)	2,075,608			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		482,198	223,594	705,792		705,792		705,792			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			571,552	571,552		571,552		571,552			42
43	Other (specify):* Non-Allowable			462,787	462,787		462,787	(462,787)				43
44	TOTAL Special Cost Centers		482,198	1,257,933	1,740,131		1,740,131	(462,787)	1,277,344			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,206,862	2,564,953	10,218,015	18,989,830		18,989,830	(2,836,023)	16,153,807			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 Glenshire Nrsg & Rehab Ctre

0039321

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	(7,187)	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	(2,388)	30		9
10	Interest and Other Investment Income	(22,436)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,175)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(118)	43		19
20	Contributions	(125)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,500)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(454,352)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(887,295)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,381,576)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,454,447)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,454,447)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (2,836,023)		37

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

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

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

BHF USE ONLY					
48		49		50	51
					52

SEE ACCOUNTANTS' COMPILATION REPORT

Glenshire Nrsg & Rehab Ctre

ID# 0039321

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	\$ (115,857)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(328,003)	10	2
3	Adjust Mgt Co. food to cost	(107,014)	2	3
4	Non-allowable professional fees	(40,118)	19	4
5	Non-allowable patient clothing	(517)	43	5
6	Non-allowable IL Council on Long Term Care fee	(9,896)	20	6
7	Non-allowable auto expense - marketing	(8,823)	25	7
8	Non-allowable owner interest expense	(275,205)	32	8
9	Non-allowable office expense	(1,862)	43	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(887,295)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre# 0039321

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	(107,014)	0	0	0	0	0	0	0	0	0	0	(107,014)	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	3,849	0	0	0	0	0	0	0	0	3,849	5
6	Maintenance	0	0	10,703	0	1	0	0	0	0	0	0	10,704	6
7	Other (specify):*	0	0	477	0	0	0	0	0	0	0	0	477	7
8	TOTAL General Services	(107,014)	0	15,029	0	1	0	0	0	0	0	0	(91,984)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(443,860)	0	0	0	0	0	0	0	0	0	0	(443,860)	10
10a	Therapy	0	0	0	0	(213,104)	0	0	0	0	0	0	(213,104)	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	67,932	0	0	0	0	0	0	67,932	15
16	TOTAL Health Care and Programs	(443,860)	0	0	0	(145,172)	0	0	0	0	0	0	(589,032)	16
	C. General Administration													
17	Administrative	0	0	(1,253,029)	0	0	0	0	0	0	0	0	(1,253,029)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(40,118)	0	31,298	38,719	30,727	0	0	0	0	0	0	60,626	19
20	Fees, Subscriptions & Promotions	(9,896)	0	1,617	0	8,062	0	0	0	0	0	0	(217)	20
21	Clerical & General Office Expenses	(7,187)	0	510,463	0	2,245	0	0	0	0	0	0	505,521	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	1,052	0	1,538	0	0	0	0	0	0	2,590	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(8,823)	0	5,488	0	996	0	0	0	0	0	0	(2,339)	25
26	Insurance-Prop.Liab.Malpractice	0	0	6,022	0	0	0	0	0	0	0	0	6,022	26
27	Other (specify):*	0	0	77,705	0	95	0	0	0	0	0	0	77,800	27
28	TOTAL General Administration	(66,024)	0	(619,384)	38,719	43,663	0	0	0	0	0	0	(603,026)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(616,898)	0	(604,355)	38,719	(101,508)	0	0	0	0	0	0	(1,284,042)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr# 0039321

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(2,388)	0	11,757	388,798	207	0	0	0	0	0	0	398,374	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(297,641)	0	0	465,750	0	0	0	0	0	0	0	168,109	32
33	Real Estate Taxes	0	0	9,053	843,203	0	0	0	0	0	0	0	852,256	33
34	Rent-Facility & Grounds	0	0	0	(2,560,163)	0	0	0	0	0	0	0	(2,560,163)	34
35	Rent-Equipment & Vehicles	0	0	9,180	0	0	0	0	0	0	0	0	9,180	35
36	Other (specify):*	0	0	0	43,050	0	0	0	0	0	0	0	43,050	36
37	TOTAL Ownership	(300,029)	0	29,990	(819,362)	207	0	0	0	0	0	0	(1,089,194)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(464,649)	0	0	1,862	0	0	0	0	0	0	0	(462,787)	43
44	TOTAL Special Cost Centers	(464,649)	0	0	1,862	0	0	0	0	0	0	0	(462,787)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,381,576)	0	(574,365)	(778,781)	(101,301)	0	0	0	0	0	0	(2,836,023)	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 Attached 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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	Total from Page 6A	\$ 1,282,345	Glen Health and Home Management, Inc.	A	\$ 707,980	\$ (574,365)	1
2	V							2
3	V	Total from Page 6B	2,560,163	GlenShire Real Estate and Development Limited Partnership	B	1,781,382	(778,781)	3
4	V							4
5	V	Total from Page 6C	934,880	Therapy Masters, Inc.	C	833,579	(101,301)	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A: Owned 100.00 % by Sidney Glenner through attribution				11
12	V			B: Owned 100.00 % (constructively) by Sidney Glenner				12
13	V			C: Owned 100.00 % by Sidney Glenner				13
14	Total		\$ 4,777,388			\$ 3,322,941	\$ * (1,454,447)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

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	17 Management Fees	\$ 1,282,345	Glen Health and Home Management, Inc.	A	\$	\$ (1,282,345) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,849	3,849 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	7,588	7,588 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	31,298	31,298 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,617	1,617 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	32,181	32,181 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	78,182	78,182 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	1,052	1,052 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	5,488	5,488 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	6,022	6,022 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	11,757	11,757 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	9,053	9,053 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	9,180	9,180 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	3,115	3,115 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	29,316	29,316 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	478,282	478,282 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(78,182)	(78,182) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	477	477 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,488	4,488 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	73,217	73,217 34
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,282,345			\$ 707,980	\$ * (574,365) 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	43 Clerical	\$	GlenShire Real Estate & Development Limited Partnership	B	\$ 1,862	\$	1,862	15
16	V	30 Depreciation		GlenShire Real Estate & Development Limited Partnership	B	388,798		388,798	16
17	V	32 Interest Income		GlenShire Real Estate & Development Limited Partnership	B	(767)		(767)	17
18	V	32 Interest Expense		GlenShire Real Estate & Development Limited Partnership	B	462,157		462,157	18
19	V	33 Real Estate Taxes		GlenShire Real Estate & Development Limited Partnership	B	843,203		843,203	19
20	V	34 Rental Income	2,560,163	GlenShire Real Estate & Development Limited Partnership	B			(2,560,163)	20
21	V	32 Amortization of Mortgage Costs		GlenShire Real Estate & Development Limited Partnership	B	4,360		4,360	21
22	V	36 Mortgage Insurance Premium		GlenShire Real Estate & Development Limited Partnership	B	43,050		43,050	22
23	V	19 Professional Fees		GlenShire Real Estate & Development Limited Partnership	B	38,719		38,719	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 2,560,163			\$ 1,781,382	\$ *	(778,781)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 934,880	Therapy Masters, Inc.	C	\$ 721,776	\$ (213,104)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	30,727	30,727
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	105	105
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	1	1
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	1,037	1,037
20	V	21 Clerical		Therapy Masters, Inc.	C	1,208	1,208
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	68,027	68,027
22	V	23 Training and Education		Therapy Masters, Inc.	C	1,538	1,538
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	996	996
24	V	20 Employment Fees		Therapy Masters, Inc.	C	7,957	7,957
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(68,027)	(68,027)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	67,932	67,932
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	95	95
28	V	30 Depreciation		Therapy Masters, Inc.	C	207	207
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 934,880			\$ 833,579	\$ * (101,301)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre # 0039321 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 %	186,446	9	14.56 %	Salary	\$ 29,316	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	43,616	6	14.56 %	Salary	6,858	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	25,961	1	2.00 %	Salary	4,082	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	64,692	6	14.56 %	Salary	10,172	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	186,446	9	14.56 %	Salary	29,316	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10											10
11			See Schedule B								11
12											12
13								TOTAL	\$ 79,744		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre

0039321

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	\$ 72,558	\$ 3,849	1
2	6	Repairs and Maintenance	Resident Days	534,020	7	55,844	72,558	7,588	2
3	19	Professional Fees	Resident Days	534,020	7	230,348	72,558	31,298	3
4	20	Licenses, Permits and Inspection	Resident Days	534,020	7	11,901	72,558	1,617	4
5	21	Clerical	Resident Days	534,020	7	236,851	72,558	32,181	5
6	22	Employee Benefits and Payroll	Resident Days	534,020	7	575,413	72,558	78,182	6
7	23	Training and Education	Resident Days	534,020	7	7,744	72,558	1,052	7
8	25	Auto Expenses	Resident Days	534,020	7	40,394	72,558	5,488	8
9	26	Insurance	Resident Days	534,020	7	44,323	72,558	6,022	9
10	30	Depreciation	Resident Days	534,020	7	86,534	72,558	11,757	10
11	33	Real Estate Taxes	Resident Days	534,020	7	66,629	72,558	9,053	11
12	35	Equipment and Vehicle Rental	Resident Days	534,020	7	67,562	72,558	9,180	12
13	6	Janitorial Salaries	Resident Days	534,020	7	22,929	22,929	3,115	13
14	17	Officer's Salaries	Resident Days	534,020	7	215,760	215,760	29,316	14
15	21	Administrative Salaries	Resident Days	534,020	7	3,520,113	3,520,113	478,282	15
16	22	Employee Benefits	Payroll					(78,182)	16
17	7	Employee Benefits - Janitorial	Payroll					477	17
18	27	Employee Benefits - Officer's	Payroll					4,488	18
19	27	Employee Benefits - Admin	Payroll					73,217	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,210,671	\$ 3,758,802	\$ 707,980	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Glenshire Nrsg & Rehab Ctre

0039321

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Berkadia Commercial Mortgage	X	X	Mortgage	\$65,067.03	4/28/04	\$ 10,935,500	\$ 8,491,650	4/01/2030	0.0535	\$ 462,157	1					
2	Berkadia Commercial Mortgage	X		Amortization of mortgage costs							4,360	2					
3												3					
4												4					
5												5					
Working Capital																	
6	Sidney Glenner	X		Working Capital		Various	1,412,120	1,412,120		0.0525	69,405	6					
7	AMJED GST Trust	X		Working Capital		Various	15,794,880	15,794,880		0.0525	205,800	7					
8							Non-allowable owner interest expense:				(275,205)	8					
9	TOTAL Facility Related				\$65,067.03		\$ 28,142,500	\$ 25,698,650			\$ 466,517	9					
B. Non-Facility Related*																	
10									Interest Income Offset:		(23,203)	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ (23,203)	14					
15	TOTALS (line 9+line14)						\$ 28,142,500	\$ 25,698,650			\$ 443,314	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 43,050 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

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2012 report.		\$ 673,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 796,990	2
3. Under or (over) accrual (line 2 minus line 1).		\$ 123,990	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 833,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 38,469	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 113,787 For 09/10 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ (113,787)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 881,672	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2008	<u>922,622</u>	8
	2009	<u>681,823</u>	9
	2010	<u>701,966</u>	10
	2011	<u>734,594</u>	11
	2012	<u>796,990</u>	12
See Attached Schedule G For Calculation Of 2013 Real Estate Tax Accrual.			

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

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: 91,624 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Four

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

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

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

NONE

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>146,800</u>	<u>1994</u>	<u>\$ 300,792</u>	1
2	<u>Allocated from Management Company:</u>			<u>11,544</u>	2
3	TOTALS	146,800		\$ 312,336	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	294		1994	1981	\$ 11,663,928	\$	30	\$ 388,798	\$ 388,798	\$ 7,711,157	4
5											5
6	Alloc from			1996	275,156			6,491	6,491		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Building Improvements		1994		78,204		10			78,204	9
10	Building Improvements		1995		107,573		10			107,573	10
11	Custom built 3rd floor nurses station		1995		6,595		10			6,595	11
12	Time delay egress locks and keypad		1995		3,550		10			3,550	12
13	Chimney		1995		1,016		10			1,016	13
14	Wall bumpers		1995		7,713		10			7,713	14
15	Room conversion - remodeling cost		1996		7,024		10			7,024	15
16	Electrical outlets and circuits		1997		18,500		10			18,500	16
17	Electrical outlets and circuits - dialysis room		1997		2,950		10			2,950	17
18	Air cleaner		1997		1,375		10			1,375	18
19	Fluorescent and incandescent lights		1997		9,775		10			9,775	19
20	Waste removal pump		1997		993		10			993	20
21	Boiler		1997		3,169		10			3,169	21
22	Food freezer floor		1997		2,700		10			2,700	22
23	New elevator clutch assembly		1997		1,644		10			1,644	23
24	Heat exchange for boiler		1997		2,392		10			2,392	24
25	Gazebo		1998		10,528		10			10,528	25
26	Fire sprinkler system repairs		1998		1,604		10			1,604	26
27	Security system		1998		1,917		10			1,917	27
28	Storage tank		1998		4,875		10			4,875	28
29	Elevator repairs		1998		2,706		10			2,706	29
30	HVAC replacements		1998		3,855		10			3,855	30
31	Hydraulic repack on all elevators		1998		2,500		10			2,500	31
32	Replace water heater		1998		2,697		10			2,697	32
33	Chain link fencing		1998		2,010		10			2,010	33
34	Elevator repairs		1998		2,747		10			2,747	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre# 0039321

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	Therapy room remodeling: drywall, electrical closet, piping	1998	\$ 8,525	\$	10	\$	\$	\$ 8,525	37
38	Dialysis room: kitchen area	1998	2,757		10			2,757	38
39	10-B label fire rated doors	1998	4,376		10			4,376	39
40	Install cooling units in elevator and MDS office	1998	11,649		10			11,649	40
41	Mini-blinds	1998	1,565		10			1,565	41
42	November 30, 1998 credit	1998	(1,755)		10			(1,755)	42
43	Add suction and liquid filters to compressor	2000	3,982		10			3,982	43
44	Replace wood fence	2000	2,300		10			2,300	44
45	Asphalt and striping project	2000	8,365		10			8,365	45
46	Metal doors, install lighting by staircase	2000	6,010		10			6,010	46
47	Install alarm with keypad at front door	2000	1,177		10			1,177	47
48	Furnish and install 9,000 BTU mini air-conditioning system	2000	2,200		10			2,200	48
49	Install ceramic tiles	2000	1,373		10			1,373	49
50	Power rinse tank for dish washing machine	2001	2,594		10			2,594	50
51	Rebuild condenser water pump	2001	5,198		10			5,198	51
52	Install two grey boxes and mixing valves	2001	4,111		10			4,111	52
53	Install portable chiller	2001	2,891		10			2,891	53
54	Provide panel and circuiting to feed 20 dialysis receptacles	2001	10,914		10			10,914	54
55	Circulating pump	2001	3,385		10			3,385	55
56	Exterior lock doors	2001	3,423		10			3,423	56
57	Painting project	2002	11,500		10			11,500	57
58	Vinyl blinds	2002	8,765		10			8,765	58
59	Installation of fire dampers and thermal blankets	2002	5,318		10			5,318	59
60	Dialysis room renovation	2002	14,500		10			14,500	60
61	Replace controller on air-conditioner	2002	3,570		10			3,570	61
62	Painting project	2002	9,540		10			9,540	62
63	Installation of chemical treatment system	2002	2,300		10			2,300	63
64	Roof project	2002	3,350		10			3,350	64
65	Remove and replace concrete patio	2002	1,800		10			1,800	65
66	Pro Tech Systems project	2002	1,793		10			1,793	66
67	Installation of oak fire doors	2003	2,156	104	10	104		2,156	67
68	Installation of new chandeliers and wall sconces	2003	4,635	227	10	227		4,635	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,383,963	\$ 331		\$ 395,620	\$ 395,289	\$ 8,156,036	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	Totals from Page 12A, Carried Forward		\$ 12,383,963	\$ 331		\$ 395,620	\$ 395,289	\$ 8,156,036	1
2	Chandeliers and wall sconces	2002	3,739		10			3,739	2
3	Installation of break tank system	2003	1,892	96	10	96		1,892	3
4	Fire pump project	2003	4,270	213	10	213		4,270	4
5	Installed gauge and adjust compressor core	2004	1,557	156	10	156		1,482	5
6	Replace and test 120VAC timer relay on elevator car	2004	2,058	206	10	206		1,957	6
7	Replace relay and diode in elevator	2004	3,398	340	10	340		3,230	7
8	Installed and rewired new detector edge	2004	1,600	160	10	160		1,520	8
9	Installed door locks	2004	3,192	319	10	319		3,031	9
10	Installation of new detector unit on elevator	2005	2,290	229	10	229		1,947	10
11	Furnish and install glass frame on receptionist counter	2005	1,495	150	10	150		1,275	11
12	Bearing job on washing machine	2005	1,718	172	10	172		1,462	12
13	Installed new coils in walk-in cooler	2005	1,955	196	10	196		1,666	13
14	Installed and wired new detector edge on elevator	2005	2,720	272	10	272		2,312	14
15	Installation of drier exhaust with booster fan	2005	1,500	150	10	150		1,275	15
16	Keypad alarm installation	2005	1,222	122	10	122		1,037	16
17	Two doors with custom hinges and locks	2005	1,042	104	10	104		884	17
18	Powertron loadbank electrical test project	2006	5,652	565	10	565		4,238	18
19	Water heating boiler system and valve repair	2006	12,648	1,265	10	1,265		9,487	19
20	Trane chiller troubleshooting	2006	2,647	265	10	265		1,987	20
21	Replace contactors and fuses for trane chiller	2006	4,651	465	10	465		3,488	21
22	Replace controller and isolation relay on chiller	2006	5,816	582	10	582		4,365	22
23	Repair 5' cast iron plumbing drain line	2006	5,200	520	10	520		3,900	23
24	Installation of new electrical receptacles	2006	4,229	423	10	423		3,172	24
25	Valve and sprinkler head replacement	2006	5,023	502	10	502		3,765	25
26	Furnish and install elevator car station	2006	1,794	179	10	179		1,343	26
27	Rewire entire building for telephones	2006	16,500	2,710	10	1,650	(1,060)	15,025	27
28	Furnish and install elevator mount and car stations	2006	5,660	566	10	566		4,245	28
29	Remove and install border, wallcovering, cove base, and paint	2006	96,260	9,626	10	9,626		72,195	29
30	Install electrical receptacles	2006	26,565	2,657	10	2,657		19,927	30
31	Remove and repipe sanitary plumbing line	2006	9,740	974	10	974		7,305	31
32	Bumper guards, wallcovering, laminate nurses station	2006	94,212	9,421	10	9,421		70,658	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,716,208	\$ 33,936		\$ 428,165	\$ 394,229	\$ 8,414,115	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	Totals from Page 12B, Carried Forward		\$ 12,716,208	\$ 33,936		\$ 428,165	\$ 394,229	\$ 8,414,115	1
2	Remove and install cove base, vinyl and ceramic tile	2006	70,249	7,025	10	7,025		52,687	2
3	Install kitchen fire suppression system and range guard	2006	2,900	290	10	290		2,175	3
4	Installation of water heater pump	2006	3,342	334	10	334		2,505	4
5	Purchase of ceiling tile	2006	3,868	387	10	387		2,902	5
6	Replacement of 100 ton compressor	2006	32,280	3,228	10	3,228		24,210	6
7	Insurance refund of damaged compressor	2006	(26,597)	(2,660)	10	(2,660)		(19,950)	7
8	Furnish and install heat exchanger	2006	6,040	604	10	604		4,530	8
9	Furnish garbage disposal and mounting gasket	2006	1,319	132	10	132		990	9
10	Installation of new current sensing relay for compressor	2006	1,312	131	10	131		983	10
11	Remove and rebuild concrete block firewall	2006	1,850	185	10	185		1,388	11
12	Furnish and install insulated window units	2006	1,025	103	10	103		772	12
13	Remove and install border, wallcovering and paint	2006	43,740	4,374	10	4,374		32,805	13
14	Remove and install cove base	2007	8,566	857	10	857		5,570	14
15	Furnish bed wall bumper guards	2007	8,318	832	10	832		5,408	15
16	Installation of cove base, vinyl tile and corner guards	2007	57,702	5,770	10	5,770		37,505	16
17	Ceiling project and cove base installation	2007	21,610	2,161	10	2,161		14,046	17
18	Installation of wall sconces	2007	16,350	1,635	10	1,635		10,628	18
19	Installation of cove base, wallpaper, walls and ceilings	2007	26,362	2,636	10	2,636		17,134	19
20	Custom laminate work station with cabinets	2007	5,277	528	10	528		3,432	20
21	Remove and install carpet and cove base	2007	3,322	332	10	332		2,158	21
22	Remove and install ceramic tile	2007	30,921	3,524	10	3,092	(432)	20,746	22
23	Remove and relocate lighting tracks	2007	4,732	473	10	473		3,075	23
24	Remove and install ceiling	2007	13,500	1,350	10	1,350		8,775	24
25	Installation of bumper guards, carpet and ceramic/vinyl tile	2007	88,803	8,880	10	8,880		57,720	25
26	Remove cove base and install ceramic tile	2007	22,464	2,246	10	2,246		14,599	26
27	Painting	2007	2,367	237	10	237		1,540	27
28	Remove and install cove base and corner guards	2007	17,586	1,759	10	1,759		11,433	28
29	Furnish signs, crown molding and window treatments	2007	8,791	879	10	879		5,714	29
30	Furnish and install quarry tile	2007	4,575	458	10	458		2,977	30
31	Install fireguard FST for generator	2007	18,993	1,899	10	1,899		12,344	31
32	Drywall project	2007	3,040	304	10	304		1,976	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,220,815	\$ 84,829		\$ 478,626	\$ 393,797	\$ 8,756,892	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,220,815	\$ 84,829		\$ 478,626	\$ 393,797	\$ 8,756,892	1
2	Relocate controller and rewire chiller	2007	2,661	266	10	266		1,729	2
3	Furnish and install new elevator mount stations	2007	7,177	718	10	718		4,667	3
4	Furnish and install elevator car station	2007	17,640	1,764	10	1,764		11,466	4
5	Flush mount hall elevator station	2007	2,000	200	10	200		1,300	5
6	Furnish and install new tramco sewage pump	2007	5,315	532	10	532		3,458	6
7	Furnish & install elevator key switch, provide piping & wiring	2007	4,750	475	10	475		3,088	7
8	Relocate sprinkler heads	2007	2,785	279	10	279		1,813	8
9	Plumbing project	2007	3,040	304	10	304		1,976	9
10	Installation of respirator monitor system	2007	3,244	324	10	324		2,106	10
11	Replace 2 valves on water heater	2008	2,920	292	10	292		1,606	11
12	Sheet vinyl for dialysis area	2008	2,966	297	10	297		1,633	12
13	Install pipe run across ceiling, electrical wiring	2009	2,530	253	10	253		1,139	13
14									14
15	Furnish and install drywall, paint walls	2009	4,125	413	10	413		1,858	15
16	Install new microprocessor controllers on both elevators,	2009	75,000	7,500	10	7,500		33,750	16
17	new selectors, new wiring, new power door operators								17
18	Level, petromat, resurface and strip pavement in parking lot	2009	79,790	7,979	10	7,979		35,906	18
19	Bathroom - Remodel (32 rooms)	2009	89,600	9,856	10	8,960	(896)	40,320	19
20	- Remove ceramic tile in bathrooms, new ceramic wall								20
21	tile, new wallcoverings, sheet vinyl, light fixtures,								21
22	mirrors, grab bars, new sinks & towel bars								22
23	Install conduit with new circuits and new receptacles in elevators	2009	2,575	258	10	258		1,161	23
24	Installation to power rod out station	2009	4,850	485	10	485		2,183	24
25	Category 6 cable (550mhz)	2010	4,301	430	10	430		1,505	25
26	Repack both sides of fire pump, replace flow switches	2010	3,278	328	10	328		1,148	26
27									27
28	Elevator oil contamination removal	2011	3,500	350	10	350		875	28
29	Remove pilot assembly and clean hot water heater	2011	2,751	275	10	275		688	29
30	Purchase of six shower pan bases	2011	4,332	433	10	433		1,083	30
31	Purchase of six shower stalls	2011	7,112	711	10	711		1,778	31
32	Purchase of six shower stalls	2011	7,636	764	10	764		1,910	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,566,693	\$ 120,315		\$ 513,216	\$ 392,901	\$ 8,917,038	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	Totals from Page 12D, Carried Forward		\$ 13,566,693	\$ 120,315		\$ 513,216	\$ 392,901	\$ 8,917,038	1
2	Remove and install new hot water heater in mechanical room	2011	8,850	885	10	885		2,213	2
3	Replace and install heat exchanger	2011	12,192	1,219	10	1,219		3,048	3
4	Purchase of gas water heater	2011	5,828	583	10	583		1,457	4
5	Purchase of heat exchanger unit	2011	3,034	303	10	303		758	5
6	Purchase and install water softener tank	2011	9,950	995	10	995		2,488	6
7	Install new cables in existing conduits	2012	21,309	2,131	10	2,131		3,196	7
8	Install new cables in existing conduits	2012	3,441	344	10	344		516	8
9	Demo 20' block wall, install acoustical ceiling	2012	7,900	790	10	790		1,185	9
10	Remove old dropped ceiling, install new acoustical ceiling	2012	4,082	408	10	408		612	10
11	Remove section of block wall, build walls in dialysis room	2012	3,107	311	10	311		466	11
12	Remove cove base, install sheet vinyl, laminate nurses station	2012	46,125	4,613	10	4,613		6,919	12
13	Installation of smoke detectors, recall panel in elevators	2012	12,800	1,280	10	1,280		1,920	13
14	Installation of 5 dialysis boxes and replace piping	2012	15,649	1,565	10	1,565		2,347	14
15	Relocate 11 sprinkler heads into new drop ceiling	2012	3,867	387	10	387		580	15
16	Installation of 18 new receptacles and circuits, outlets	2012	4,177	418	10	418		627	16
17	Furnish and install handrails, wallcovering in elevators	2012	6,069	607	10	607		910	17
18	Install sprinklers in electrical room, fire alarm panel room,	2013	3,200	160	10	160		160	18
19	generator room, elevator equipment room and pit								19
20	Furnish and install doors in dialysis room and counter top	2013	5,500	275	10	275		275	20
21	Furnish 78 x 48 plate glasses in resident rooms and third floor	2013	2,534	127	10	127		127	21
22	Installation of heavy duty sump pump	2013	2,900	145	10	145		145	22
23	Remove and replace hydraulic power unit B passenger elevator	2013	10,950	548	10	548		548	23
24	Replace broken p-traps in the floor	2013	5,300	265	10	265		265	24
25	Furnish and install 8 valves on heating/cooling coils on air-handler	2013	3,723	186	10	186		186	25
26	Install new electrical conduit and outlet box	2013	8,750	438	10	438		438	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,777,929	\$ 139,298		\$ 532,199	\$ 392,901	\$ 8,948,424	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 13,777,929	\$ 139,298		\$ 532,199	\$ 392,901	\$ 8,948,424	1
2									2
3	See Attached Schedule L:								3
4	Leasehold Improvements Allocated from Management Company:	1998	15,153						4
5	Leasehold Improvements Allocated from Management Company:	1999	6,329						5
6	Leasehold Improvements Allocated from Management Company:	2000	758						6
7	Leasehold Improvements Allocated from Management Company:	2008	2,280			456	456	22,814	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,802,449	\$ 139,298		\$ 532,655	\$ 393,357	\$ 8,971,238	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	\$ 962,248	\$ 106,500	\$ 106,500	\$	5, 10 years	\$ 748,847	71
72	Current Year Purchases	223,917	12,214	12,214		5, 10 years	12,214	72
73	Fully Depreciated Assets	152,541	770	770		5, 10 years	152,541	73
74	Allocated from Therapy Masters, Mgt Co:	101,031		1,766	1,766		96,622	74
75	TOTALS	\$ 1,439,737	\$ 119,484	\$ 121,250	\$ 1,766		\$ 1,010,224	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	2001 Toyota Camry	2004	\$ 10,770	\$	\$	\$	5 years	\$ 10,770	76
77										77
78	Allocated from Management Company:			25,575		3,252	3,252		20,301	78
79										79
80	TOTALS			\$ 36,345	\$	\$ 3,252	\$ 3,252		\$ 31,071	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)	\$ 15,590,867	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 258,782	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 657,157	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 398,375	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,012,533	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

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

This amount was calculated by dividing the total amount to be amortized

by the length of the lease N/A.

N/A

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 29,742 Description: See Attached Schedule M

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	2012 Toyota Highlander	\$ 499.00	\$ 5,988	17
18					18
19	Allocated from Management Company:			5,632	19
20					20
21	TOTAL		\$ 499.00	\$ 11,620	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 Glenshire Nrsg & Rehab Ctre # 0039321 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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

COMPLETED		
1. From this facility		
2. From other facilities (f)		
DROP-OUTS		
1. From this facility		
2. From other facilities (f)		
TOTAL TRAINED		

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$	5,203	\$ 325,059	\$ 2,507	5,203	\$ 327,566	1	
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2&3	hrs		1,998	122,847	1,394	1,998	124,241	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		7,264	486,974	5,652	7,264	492,626	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				482,198		482,198	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): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1	24,870 hours		605,289	223,594		24,870	605,289	13	
14	TOTAL			\$	605,289	14,465	\$ 1,158,474	\$ 491,751	39,335	\$ 2,255,514	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nrsg & Rehab Ctre# 0039321Report 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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (2,000,490)	\$ (806,160)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,577,610	5,577,610	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	301,136	315,310	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(379,923)		8
9	Other(specify): <u>Receivable from Insurance:</u>	2,688,000	2,688,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,186,333	\$ 7,774,760	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		312,336	13
14	Buildings, at Historical Cost		11,939,084	14
15	Leasehold Improvements, at Historical Cost	1,859,429	1,863,365	15
16	Equipment, at Historical Cost	1,349,475	1,476,082	16
17	Accumulated Depreciation (book methods)	(2,169,777)	(10,012,533)	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 Escrows)		687,781	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		71,215	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,039,127	\$ 6,337,330	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,225,460	\$ 14,112,090	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 700,433	\$ 700,433	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	28,720	28,720	28
29	Short-Term Notes Payable		334,627	29
30	Accrued Salaries Payable	338,683	338,683	30
31	Accrued Taxes Payable (excluding real estate taxes)	(22,110)	(22,110)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		833,000	32
33	Accrued Interest Payable		37,859	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	5,465,798	5,465,798	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,511,524	\$ 7,717,010	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,157,023	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Glenner 1995 Family Trust:</u>	800,000	800,000	43
44	<u>Stockholders Loans:</u>	17,207,000	17,207,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 18,007,000	\$ 26,164,023	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 24,518,524	\$ 33,881,033	46
47	TOTAL EQUITY(page 18, line 24)	\$ (17,293,064)	\$ (19,768,943)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,225,460	\$ 14,112,090	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (13,425,883)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (13,425,883)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,867,181)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (3,867,181)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (17,293,064)	24

* 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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,965,012	1
2	Discounts and Allowances for all Levels	(3,671,872)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,293,140	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,919,237	6
7	Oxygen	690,005	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,609,242	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	4,560	16
17	Sale of Drugs	536,456	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	69,080	19
20	Radiology and X-Ray	15,665	20
21	Other Medical Services	1,553,536	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,179,297	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	22,436	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,436	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Income - Termination of Employee Contract	18,534	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 18,534	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,122,649	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,138,266	31
32	Health Care	7,661,230	32
33	General Administration	4,329,858	33
B. Capital Expense			
34	Ownership	3,120,345	34
C. Ancillary Expense			
35	Special Cost Centers	1,168,579	35
36	Provider Participation Fee	571,552	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,989,830	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,867,181)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,867,181)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 8,341,627	44
45	Private Pay - Net Inpatient Revenue	132,025	45
46	Medicare - Net Inpatient Revenue	1,075,396	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	500,354	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	243,738	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,293,140	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 Glenshire Nrsg & Rehab Ctre

0039321

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	1,640	1,763	\$ 86,662	\$ 49.16	1
2	Assistant Director of Nursing	3,251	3,539	133,651	37.77	2
3	Registered Nurses	54,029	56,895	1,537,180	27.02	3
4	Licensed Practical Nurses	37,266	40,500	1,058,790	26.14	4
5	CNAs & Orderlies	124,980	134,562	1,296,756	9.64	5
6	CNA Trainees					6
7	Licensed Therapist	22,640	24,870	605,289	24.34	7
8	Rehab/Therapy Aides	5,131	5,622	59,444	10.57	8
9	Activity Director	2,016	2,246	36,724	16.35	9
10	Activity Assistants	7,203	8,114	76,493	9.43	10
11	Social Service Workers	6,184	7,045	118,007	16.75	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,926	4,352	49,797	11.44	14
15	Cook Helpers/Assistants	27,665	30,639	346,039	11.29	15
16	Dishwashers					16
17	Maintenance Workers	7,364	8,212	114,376	13.93	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,032	2,520	103,793	41.19	20
21	Assistant Administrator	1,322	1,343	19,040	14.18	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	25,679	27,985	507,655	18.14	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	458	478	7,433	15.55	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	3,642	3,907	49,733	12.73	33
34	TOTAL (lines 1 - 33)	336,428	364,592	\$ 6,206,862 *	\$ 17.02	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	\$ 40,309	Ln 1, Col 3	35
36	Medical Director	Monthly	51,974	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	13,692	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	72	3,600	Ln11, Col 3	44
45	Social Service Consultant	37	2,121	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	109	\$ 111,696		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	8,248	\$ 222,696	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	8,248	\$ 222,696		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	
Matthew Carlson	Administrator	0.00 %	\$ 103,793	Workers' Compensation Insurance	\$ 229,177	IDPH License Fee	\$	
Elliot Glenner	Asst Administrator	0.00 %	19,040	Unemployment Compensation Insurance	178,035	Advertising: Employee Recruitment	25	
				FICA Taxes	474,488	Health Care Worker Background Check		
				Employee Health Insurance	211,442	(Indicate # of checks performed <u>198</u>)	1,980	
				Employee Meals	22,463	Patient Background Checks	178	
				Illinois Municipal Retirement Fund (IMRF)*			1,780	
				Other Employee Benefits	10,145	See Attached Schedule K:	92,712	
				Union Health and Welfare	18,655			
				401K Match	3,454	Allocated from Therapy Masters, Inc.:	8,062	
				Uniform Allowance	783	Allocated from Management Company:	1,617	
				See Attached Schedule D:	0	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 Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 122,833				\$ 1,148,642			\$ 106,176	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 1,282,345			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 1,282,345				\$			()	
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
			\$				\$	
See Attached Schedule C:			231,520					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			TOTAL	
\$ 231,520				\$			\$	

* 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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glenshire Nrsg & Rehab Ctr# 0039321Report Period Beginning: 01/01/2013 Ending: 12/31/2013**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$20,092
- (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. \$ 69,183 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. \$ 571,552
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. \$ 22,463 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider I.D. # 0039321
12/31/2013

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

See Accountants' Compilation Report

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Compensation Received From Other Nursing Homes

Name	Glen Oaks	GlenCrest	Glen Bridge	Glen Elston	Brentwood North	Glen Lake	Total
	Nursing & Rehab. Centre, Ltd.	Healthcare & Rehabilitation	Terrace Nursing & Rehab				
Sidney Glenner	41,670	38,465	38,328	15,238	21,210	31,535	186,446
Jonathan Glenner	9,748	8,998	8,966	3,565	4,962	7,377	43,616
Daniel Glenner	5,802	5,356	5,337	2,122	2,953	4,391	25,961
Elliot Glenner	14,459	13,346	13,299	5,287	7,359	10,942	64,692
Joshua Ray	41,670	38,465	38,328	15,238	21,210	31,535	186,446
Total compensation received from other Nursing Homes	113,349	104,630	104,258	41,450	57,694	85,780	507,161

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	6,481
Point ClickCare	Computers	36,429
IIT Sourcetek	Computers	600
EHealth Data Solutions	Computer Services	9,720
McGladrey LLP	Accounting	29,320
Frost, Ruttenberg & Rothblatt	Accounting	400
Much Shelist	Legal	113,190
Marilyn P. Dunn	Legal	702
Ashman & Stein	Legal	1,569
Meyers & Flower LLC	Legal	763
Commitment Consulting	A/R Collections	4,923
Management Network Services	Insurance Claims Management	1,250
Personnel Planners, Inc.	Unemployment Consulting	2,816
Cindy Stachura	Consultant	1,200
		<u>209,363</u>

Allocated from Management Co:

Point ClickCare - Computer Services	1,141
Lexis Nexis - Computer Services	256
Health Data Systems, Inc. - Computer Services	268
Ashman & Stein - Legal	465
McGladrey LLP - Accounting Services	20,760
Harold Geiser - Accounting	6,738

Frost, Ruttenberg & Rothblatt - Accounting	1,073
Much Shelist - Legal	596
Total allocated from Management Co.	<u>31,298</u>
Allocated from Therapy Masters:	
McGladrey LLP - Accounting Services	163
Frost, Ruttenberg & Rothblatt - Accounting	31
Theracore - Business Consulting	30,475
Personnel Planners - Unemployment Consulting	58
Total allocated from Therapy Masters:	<u>30,727</u>
GlenShire Real Estate & Development LLC:	
Much Shelist - Legal	250
Skidelsky & Associates - Real Estate Tax Reduction	38,284
Skidelsky & Associates - Real Estate Tax Reduction	185
Total allocated from GlenShire Real Estate & Development, LLC.	<u>38,719</u>
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-38,284
Reclass Skidelsky & Associates - Real Estate Tax Reduction to Line 33	-185
Non-Allowable Expenses:	
McGladrey LLP - Accounting	-32,607
Meyers & Flower LLC - Legal - A/R Collections	-763
Marilyn Dunn - Legal - out of period	-325
Commitment Consulting - A/R Collections	-4,923
Management Network Services - Insurance Claims Management	-1,250
Much Shelist - GlenShire Real Estate & Development LLC - GlenShire Properties LLC	-250
	<u>-40,118</u>
Total adjustments page 21, Sch C.	<u>22,157</u>
Total Schedule V, line 19, column 8	<u>231,520</u>

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
 Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	35,317
FUTA	322
SUTA	1,378
401K Match	574
Insurance - Hospital	36,211
Employee Benefits	3,144
Other Employee Benefits	0
Workers Compensation Insurance	1,236
Total allocated from Management Co.	<u>78,182</u>
Allocated Employee Benefits to Line #'s 7 & 27	(78,182)
Allocated from Therapy Masters, Inc.	
FICA taxes	46,526
FUTA	494
SUTA	778
401K Match	4,148
Insurance - Hospital	13,466
Other Employee Benefits	0
Workers Compensation Insurance	2,352
Insurance - Liability	263
Total allocated from Therapy Masters, Inc.	<u>68,027</u>
Allocated Employee Benefits to Line #'s 15 & 27	(68,027)
Total	<u>0</u>

See Accountants' Compilation Report

GlenShire Nursing and Rehabilitation Centre, Ltd.
Provider # 0039321
12/31/2013

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Miscellaneous Liability	3,498
Accrued Provider Participation Fee - Tax	32,899
Accrued 401K	425
Accrued Union Dues	1,805
Refunds Exchange	-1,316
Accrued Management Fees	1,340,354
Due to Third Party	1,400,133
Professional Liability Claims	2,688,000
Total, Page 17, Line36	<u><u>5,465,798</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	(517)	43
Non-allowable owner interest expense	(275,205)	32
Non-allowable IL Council on Long Term Care fee	(9,896)	20
Non-allowable professional fees	(40,118)	19
Non-allowable office expense	(1,862)	43
Adjust Mgt. Co. Med Supplies - Med'A' to cost	(115,857)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(328,003)	10
Adjust Mgt. Co. Food to cost	(107,014)	2
Non-allowable auto expense - marketing	(8,823)	25
Total	<u>(887,295)</u>	

See Accountants' Compilation Report

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

SCHEDULE G

	Accrued 1/01/13	Payments	Expense	Accrued 12/31/13
Balance @ 1/01/2013 - G/L# 210:	<u>-673,000.00</u>		<u>-673,000.00</u>	
2012 real estate taxes paid		796,990.26	796,990.26	
Cash Received 8/30/13 for the reduction of 2009 & 2010 real estate taxes		-113,787.05	-113,787.05	
Estimated 2013 real estate taxes:				
2012 taxes	796,990.26			
Estimated increase	4.50%			
Estimated 2013 taxes	<u>832,854.82</u>			
USE	<u>833,000.00</u>		833,000.00	-833,000.00
Totals	<u>-673,000.00</u>	<u>683,203.21</u>	<u>843,203.21</u>	<u>-833,000.00</u>

Real estate tax history:

Year	Amount	Increase \$	%
1991	443,164.00		
1992	465,682.00	22,518.00	5.08%
1993	529,742.00	64,060.00	13.76%
1994	545,165.38	15,423.38	2.91%
1995	582,936.44	37,771.06	6.93%
1996	601,796.63	18,860.19	3.24%
1997	624,000.41	22,203.78	3.69%
1998	642,857.87	18,857.46	3.02%
1999	648,110.27	5,252.40	0.82%
2000	658,314.50	10,204.23	1.57%
2001	703,338.03	45,023.53	6.84%
2002	667,742.79	-35,595.24	-5.06%
2003	686,735.80	18,993.01	2.84%
2004	728,336.76	41,600.96	6.06%
2005	812,535.50	84,198.74	11.56%
2006	815,030.99	2,495.49	0.31%
2007	853,829.05	38,798.06	4.76%
2008	922,622.22	68,793.17	8.06%
2009	681,822.88	-240,799.34	-26.10%
2010	701,966.03	20,143.15	2.95%
2011	734,593.69	32,627.66	4.65%

2012	796,990.26	62,396.57	8.49%
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See Accountants' Compilation Report

Provider Name: Glen Shire Nursing & Rehab Ctr.
Provider I.D. #: 0039321
Year Ended: December 31, 2013

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Matt Carlson, Elliot Glenner	1/16/2013	Oak Lawn, Il	Illinois Council on Long Term Care Think You Know RUGs? Well, Medicaid RUGs 48 is NOT Medicare RUGs 66!	300
Mary O'Connor, Deanna Tambrini	1/12/2013	Lisle, Il	Integrated Inventory Technology Food Sanitation Refresher Course	240
C N A Trainees	2/4/13	Richton Park, Il	Sandra Bowling C N A Evaluation	523
C N A Trainees	2/4/2013	Richton Park, Il	Southern Illinois University C N A Competency Exam	390
Matt Carlson, Elliot Glenner Talia Thompson	4/23/2013	Oak Lawn, Il	Illinois Council on Long Term Care Conquering the Readmission Challenge	495
All Facility Staff	7/29,8/12,8/19,9/26	Richton Park, Il	Senior Care Coordinators, Inc Customer Service Training	1,313
C N A Trainees			C N A Trainee deductions for people who did not complete the program	(1,388)
			Allocated From Management Company	1,052
			Allocated From Therapy Masters	1,538
			Total	4,462

SEE ACCOUNTANTS' COMPILATION REPORT

GlenShire Nursing and Rehabilitation Centre, LTD.
Provider #0039321
12/31/2013

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Tolls, Parking, Mileage	Stickers	Repairs & Maintenance	Total
Direct Expense	12,855	3,951	101	556	17,463
Non-allowable auto expense - marketing					-8,823
Allocated from Therapy Masters, Inc.					996
Allocated from Management Company					5,488
TOTAL	<u>12,855</u>	<u>3,951</u>	<u>101</u>	<u>556</u>	<u>15,125</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							
WALL CONSTRUCTION	10,235	-10,235	0							
ELECTRICAL	10,634	-10,634	0							
MISC. IMPROVEMENTS	26,075	-26,075	0							
ASPHALT DRIVEWAY	5,900	-5,900	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

	NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS			
	84.9438%	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON
		93767	95,262	106,511	40,267
		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>
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		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2008 NO ADDITIONS	2,135,245	1,813,758	338,471	332,568	381,842	135,523
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2009 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107	127,113
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2010 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107	127,113
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2011 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107	127,113
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2012 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107	127,113
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS	GLEN ELSTON
		84.9438%	GLENBRIDGE	GLENCREST		
2013 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107	127,113

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>

<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>
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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>
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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>
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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>
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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>
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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	29,988
Employment Fees	70,610
State Fire Marshall Boiler Inspections	590
Cook County Department of Environmental Control Inspection Fee	338
Secretary of State Annual Report Fee	175
CLIA Laboratory Program Certificate of Waiver User Fee	150
Village of Richton Park Elevator Inspection, Health Inspection Fee	358
Association of Nutrition and Food Service Professionals Membership Fee	399
Non-allowable Illinois Council on Long Term Care PAC Fees	(9,896)
Total	<u>92,712</u>

See Accountants' Compilation Report

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382	
		6,647	6,647	6,647						
1998 PARKING LOT REPAVING	5,900		5,900	5,900						
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339						
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609	
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000						
				146,596	32,820	35,470	32,452	13,128	32,725	
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725	
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,767	95,262	106,511	40,267	78,093	74,334
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319

		RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)					
		<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>27,080</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>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

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

		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>27,080</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>27,080</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>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

SEE ACCOUNTANTS' COMPILATION REPORT

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

<u>BRENTWOOD</u>	<u>TOTAL</u>
15,564	503,336
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>

SCHEDULE M

Page 14, XII. Rental Costs

16. Rental Amount for movable equipment:

	<u>Ice-Machine</u>	<u>Copy Machine</u>	<u>Postage</u>	<u>Dish Machine</u>	<u>Total</u>
Direct Expense	1,860	18,966	1,198	4,170	26,194
Allocated from Therapy Masters, Inc.					0
Allocated from Management Company					3,548
TOTAL	<u>1,860</u>	<u>18,966</u>	<u>1,198</u>	<u>4,170</u>	<u>29,742</u>

See Accountants' Compilation Report