		FOR BHF USE					

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

I. IDPH License ID Number: 0037051

Facility Name: Glen Brook

Address: 801 North 1st Street (Number) Vienna (City) 62995 (Zip Code)

County: Johnson

Telephone Number: (618) 658-2005 **Fax #** (618) 833-4993

HFS ID Number:

Date of Initial License for Current Owners: 08/08/1995

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ashley Alley **Telephone Number:** (618) 833-5070 x11
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Ashley Alley
(Title) Asst. Comptroller

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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 5840

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,796			5,796	13
14	TOTALS	5,796			5,796	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 99.25%

D. How many bed-hold days during this year were paid by the Department?
44 (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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 07/23/1990

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/23/1990 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	26,483	1,774	800	29,057		29,057		29,057			1
2	Food Purchase		46,005		46,005		46,005		46,005			2
3	Housekeeping		4,820	261	5,081		5,081	86	5,167			3
4	Laundry		2,226	20	2,246		2,246		2,246			4
5	Heat and Other Utilities			13,140	13,140		13,140	215	13,355			5
6	Maintenance		2,570	5,267	7,837		7,837	4,761	12,598			6
7	Other (specify):*											7
8	**TOTAL General Services**	26,483	57,395	19,488	103,366		103,366	5,062	108,428			8
	B. Health Care and Programs											
9	Medical Director			3,600	3,600		3,600		3,600			9
10	Nursing and Medical Records	184,636	1,886	18,174	204,696		204,696	1,042	205,738			10
10a	Therapy		291	3,575	3,866		3,866		3,866			10a
11	Activities	22,064		180	22,244		22,244		22,244			11
12	Social Services		382	1,275	1,657		1,657	(333)	1,324			12
13	CNA Training	1,466		1,225	2,691		2,691		2,691			13
14	Program Transportation		5,140	3,321	8,461		8,461	521	8,982			14
15	Other (specify):* Day Training Expense			99,167	99,167		99,167	(99,167)				15
16	**TOTAL Health Care and Programs**	208,166	7,699	130,517	346,382		346,382	(97,937)	248,445			16
	C. General Administration											
17	Administrative	18,010			18,010		18,010	4,965	22,975			17
18	Directors Fees											18
19	Professional Services			26,419	26,419		26,419	(23,932)	2,487			19
20	Dues, Fees, Subscriptions & Promotions			2,967	2,967		2,967	(373)	2,594			20
21	Clerical & General Office Expenses	8,498	2,551	4,913	15,962		15,962	7,720	23,682			21
22	Employee Benefits & Payroll Taxes			35,038	35,038		35,038	2,223	37,261			22
23	Inservice Training & Education			98	98		98	1	99			23
24	Travel and Seminar			554	554		554		554			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			3,190	3,190		3,190	236	3,426			26
27	Other (specify):* Finance Charge			46	46		46	(46)				27
28	**TOTAL General Administration**	26,508	2,551	73,225	102,284		102,284	(9,206)	93,078			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	261,157	67,645	223,230	552,032		552,032	(102,081)	449,951			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Glen Brook #0037051 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			6,006	6,006		6,006	6,765	12,771			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			9,064	9,064		9,064	153	9,217			33
34	Rent-Facility & Grounds			39,000	39,000		39,000	(38,497)	503			34
35	Rent-Equipment & Vehicles			90	90		90	28	118			35
36	Other (specify):* See Pg. 24			3,341	3,341		3,341	(3,341)				36
37	**TOTAL Ownership**			57,501	57,501		57,501	(34,892)	22,609			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			34,718	34,718		34,718		34,718			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			34,718	34,718		34,718		34,718			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	261,157	67,645	315,449	644,251		644,251	(136,973)	507,278			45

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$ (99,167)	15	$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(730)	22		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	6,587	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(46)	27		18
19	Entertainment				19
20	Contributions	(75)	20		20
21	Owner or Key-Man Insurance	(2,061)	36		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(298)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,280)	36		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg. 5A	(410)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (97,480)		$	30

BHF USE ONLY									
48		49		50		51		52	

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 Amount	2 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)	(39,493)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (39,493)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (136,973)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Glen Brook

ID# 0037051

Report Period Beginning: 01/01/2011

Ending: 12/31/2011

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	PAC Dues	$ (77)	20	1
2	Personal Items/Clothing/Flowers/Gifts/etc.	(333)	12	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				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**	(410)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Brook # 0037051 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	86	0	0	0	0	0	0	0	0	0	86	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	215	0	0	0	0	0	0	0	0	0	215	5
6	Maintenance	0	191	4,570	0	0	0	0	0	0	0	0	4,761	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	492	4,570	0	0	0	0	0	0	0	0	5,062	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	0	3	1,039	0	0	0	0	0	0	0	0	1,042	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(333)	0	0	0	0	0	0	0	0	0	0	(333)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	521	0	0	0	0	0	0	0	0	0	521	14
15	Other (specify):*	(99,167)	0	0	0	0	0	0	0	0	0	0	(99,167)	15
16	**TOTAL Health Care and Programs**	(99,500)	524	1,039	0	0	0	0	0	0	0	0	(97,937)	16
	C. General Administration													
17	Administrative	0	0	4,965	0	0	0	0	0	0	0	0	4,965	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	68	(24,000)	0	0	0	0	0	0	0	0	(23,932)	19
20	Fees, Subscriptions & Promotions	(450)	77	0	0	0	0	0	0	0	0	0	(373)	20
21	Clerical & General Office Expenses	0	1,004	6,716	0	0	0	0	0	0	0	0	7,720	21
22	Employee Benefits & Payroll Taxes	(730)	2,953	0	0	0	0	0	0	0	0	0	2,223	22
23	Inservice Training & Education	0	1	0	0	0	0	0	0	0	0	0	1	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	236	0	0	0	0	0	0	0	0	0	236	26
27	Other (specify):*	(46)	0	0	0	0	0	0	0	0	0	0	(46)	27
28	**TOTAL General Administration**	(1,226)	4,339	(12,319)	0	0	0	0	0	0	0	0	(9,206)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(100,726)	5,355	(6,710)	0	0	0	0	0	0	0	0	(102,081)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Brook **#** 0037051 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	6,587	178	0	0	0	0	0	0	0	0	0	6,765	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	153	0	0	0	0	0	0	0	0	0	153	33
34	Rent-Facility & Grounds	0	0	(38,497)	0	0	0	0	0	0	0	0	(38,497)	34
35	Rent-Equipment & Vehicles	0	0	28	0	0	0	0	0	0	0	0	28	35
36	Other (specify):*	(3,341)	0	0	0	0	0	0	0	0	0	0	(3,341)	36
37	**TOTAL Ownership**	3,246	331	(38,469)	0	0	0	0	0	0	0	0	(34,892)	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):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(97,480)	5,686	(45,179)	0	0	0	0	0	0	0	0	(136,973)	45

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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
James A. Keller	50	Mulberry Manor	Anna	kel-Tech Mgmt. Co.	Anna	Mgmt Services
Norine Keller	50	Holly Hill	Anna	JR's Centre	Anna	Workshop
		Lincoln Square	Jonesboro	ILS 1-3 & 5-6	Anna	CILA
		Pilot House	Cairo	ILS 4	Metropolis	CILA
		Krypton	Metropolis	ILS Land Trust	Anna	Land Trust
		New Way	Anna	J& J Partners	Anna	Land Trust
				CIL	Anna	CILA

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. [X] 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	3	Housekeeping	$	kel-Tech Management Co.	25.00%	$ 86	$ 86	1
2	V	5	Heat and Other Utilities		kel-Tech Management Co.	25.00%	215	215	2
3	V	6	Maintenance		kel-Tech Management Co.	25.00%	191	191	3
4	V	10	Educational Supplies		kel-Tech Management Co.	25.00%	3	3	4
5	V	14	Program Transportation		kel-Tech Management Co.	25.00%	521	521	5
6	V	19	Professional Services		kel-Tech Management Co.	25.00%	68	68	6
7	V	20	Dues, Fees, & Subscriptions		kel-Tech Management Co.	25.00%	77	77	7
8	V	21	Clerical & General		kel-Tech Management Co.	25.00%	1,004	1,004	8
9	V	22	Employee Benefits		kel-Tech Management Co.	25.00%	2,953	2,953	9
10	V	23	Inservice Trn'g & Education		kel-Tech Management Co.	25.00%	1	1	10
11	V	26	Insurance		kel-Tech Management Co.	25.00%	236	236	11
12	V	30	Depreciation		kel-Tech Management Co.	25.00%	178	178	12
13	V	33	Real Estate Taxes		kel-Tech Management Co.	25.00%	153	153	13
14	Total			$			$ 5,686	$ * 5,686	14

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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. [X] 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)	
15	V	34	Rent-Facility	$	kel-Tech Management Co.	25.00%	$ 503	$ 503	15
16	V	35	Rent- Equipment		kel-Tech Management Co.	25.00%	28	28	16
17	V	10	Nursing		kel-Tech Management Co.	25.00%	1,039	1,039	17
18	V	17	Administration		kel-Tech Management Co.	25.00%	4,965	4,965	18
19	V	21	Clerical		kel-Tech Management Co.	25.00%	6,716	6,716	19
20	V	6	Maintenance		kel-Tech Management Co.	25.00%	4,570	4,570	20
21	V								21
22	V								22
23	V								23
24	V	19	Professional Services	24,000	kel-Tech Management Co.	25.00%		(24,000)	24
25	V	34	Building Lease	39,000	Glen Brook of Vienna Land Trust	100.00%		(39,000)	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			$ 63,000			$ 17,821	$ * (45,179)	39

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	Don Pippins	50	Holly Hill	Anna				1
2	Denise Pippins	50	Holly Hill	Anna				2
3	Don Pippins	50	New Way	Anna				3
4	Denise Pippins	50	New Way	Anna				4
5	Jacob L. Alley	50	Lincoln Square	Jonesboro				5
6	Diana Alley	50	Lincoln Square	Jonesboro				6
7	Jacob L. Alley	50	Krypton	Metropolis				7
8	Diana Alley	50	Krypton	Metropolis				8
9	James K. Keller	50	Mulberry Manor	Anna				9
10	JoAnn Keller	50	Mulberry Manor	Anna				10
11	JoAnn Keller	50	Pilot House	Cairo				11
12	James K. Keller	50	Pilot House	Cairo				12
13	Don Pippins	50			CIL	Anna	CILA	13
14	Denise Pippins	50			CIL	Anna	CILA	14
15	Don Pippins	25			kel-Tech Mgmt. Co.	Anna	Management Servie	15
16	James A. Keller	25			kel-Tech Mgmt. Co.	Anna	Management Servie	16
17	James K. Keller	25			kel-Tech Mgmt. Co.	Anna	Management Servie	17
18	Jacob L. Alley	25			kel-Tech Mgmt. Co.	Anna	Management Servie	18
19	Don Pippins	25			Independent Living Se	Anna	CILA	19
20	James A. Keller	25			Independent Living Se	Anna	CILA	20
21	James K. Keller	25			Independent Living Se	Anna	CILA	21
22	Jacob L. Alley	25			Independent Living Se	Anna	CILA	22
23	Don Pippins	25			ILS Land Trust	Anna	Land Trust	23
24	James A. Keller	25			ILS Land Trust	Anna	Land Trust	24
25	James K. Keller	25			ILS Land Trust	Anna	Land Trust	25
26	Jacob L. Alley	25			ILS Land Trust	Anna	Land Trust	26
27	JoAnn Keller	50			J & J Partners	Anna	Land Trust	27
28	James K. Keller	50			J & J Partners	Anna	Land Trust	28
29	James K. Keller	25			JR's Centre	Anna	Workshop	29
30	Don Pippins	25			JR's Centre	Anna	Workshop	30

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	James A. Keller	Owner/Administrator	Administrator	50.00		4	10.00	Admin.	$ 18,010	17-1	1
2	Norine J. Keller	Officer	Director	50.00				Director	8,498	21-1	2
3											3
4	Natalie Keller	RSD		0.00		40	100.00	RSD	32,211	10-1	4
5	James M. Keller	RSD		0.00		40	100.00	RSD	14,827	10-1	5
6											6
7											7
8	kel-Tech Allocation										8
9	Diana Alley							Nursing	1,039	19-3	9
10	Jacob Alley							Maintenance	3,976	19-3	10
11	James A. Keller							Administration	4,965	19-3	11
12											12
13								TOTAL	$ 83,526		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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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 [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: kel- Tech Management Co.
Street Address: 158 E. Vienna Street
City / State / Zip Code: Anna, IL 62906
Phone Number: (618) 833-5070
Fax Number: (618) 833-4993

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	3	Housekeeping	Mgmt Fee Contribution	343,596	8	$ 1,100	$	24,000	$ 77	1
2	3	Office Décor	Mgmt Fee Contribution	343,596	8	129		24,000	9	2
3	5	Utilities Elec/Gas	Mgmt Fee Contribution	343,596	8	2,693		24,000	188	3
4	5	Utilities Water	Mgmt Fee Contribution	343,596	8	390		24,000	27	4
5	6	Grounds Maintenance	Mgmt Fee Contribution	343,596	8	440		24,000	31	5
6	6	Maint. Supplies	Mgmt Fee Contribution	343,596	8	12		24,000	1	6
7	6	Maint. Vehicle	Mgmt Fee Contribution	343,596	8	2,289		24,000	160	7
8	10	Educational Supplies	Mgmt Fee Contribution	343,596	8	43		24,000	3	8
9	14	Repairs Vehicles	Mgmt Fee Contribution	343,596	8	1,469		24,000	103	9
10	14	Transportation	Mgmt Fee Contribution	343,596	8	5,993		24,000	419	10
11	19	Legal & Accounting	Mgmt Fee Contribution	343,596	8	975		24,000	68	11
12	20	Dues Fees Subscriptions	Mgmt Fee Contribution	343,596	8	1,105		24,000	77	12
13	21	Bank Charges	Mgmt Fee Contribution	343,596	8	51		24,000	4	13
14	21	Contract Services	Mgmt Fee Contribution	343,596	8	1,489		24,000	104	14
15	21	Copier Expense Supplies	Mgmt Fee Contribution	343,596	8	106		24,000	7	15
16	21	Copier Expense Service Calls	Mgmt Fee Contribution	343,596	8	235		24,000	16	16
17	21	G & A Misc	Mgmt Fee Contribution	343,596	8	997		24,000	70	17
18	21	G & A Supplies	Mgmt Fee Contribution	343,596	8	6,613		24,000	462	18
19	21	Postage	Mgmt Fee Contribution	343,596	8	1,599		24,000	112	19
20	21	Telephone	Mgmt Fee Contribution	343,596	8	1,588		24,000	111	20
21	21	Cell Phone Expense	Mgmt Fee Contribution	343,596	8	1,283		24,000	90	21
22	21	Utilities - Internet	Mgmt Fee Contribution	343,596	8	408		24,000	28	22
23	22	Ins. Emp. Group	Mgmt Fee Contribution	343,596	8	20,521		24,000	1,433	23
24	22	Ins. W/C	Mgmt Fee Contribution	343,596	8	2,310		24,000	161	24
25	TOTALS					$ 53,838	$		$ 3,761	25

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 2/31/2011

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 [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: kel- Tech Management Co.
Street Address: 158 E. Vienna Street
City / State / Zip Code: Anna, IL 62906
Phone Number: (618) 833-5070
Fax Number: (618) 833-4993

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Payroll Tax Exp.	Mgmt Fee Contribution	343,596	8	$ 19,439	$	24,000	$ 1,358	1
2	23	Admin. Staff Training	Mgmt Fee Contribution	343,596	8	10		24,000	1	2
3	26	Ins. Bldg & Liab	Mgmt Fee Contribution	343,596	8	1,708		24,000	119	3
4	26	Ins. Vehicles	Mgmt Fee Contribution	343,596	8	1,674		24,000	117	4
5	30	Depreciation	Mgmt Fee Contribution	343,596	8	2,544		24,000	178	5
6	33	Real Estate Taxes	Mgmt Fee Contribution	343,596	8	2,184		24,000	153	6
7	34	Lease Bldg	Mgmt Fee Contribution	343,596	8	7,200		24,000	503	7
8	35	Lease Equip	Mgmt Fee Contribution	343,596	8	395		24,000	28	8
9	10	Nursing	Mgmt Fee Contribution	343,596	8	14,885	14,885	24,000	1,040	9
10	17	Administration	Mgmt Fee Contribution	343,596	8	71,129	71,129	24,000	4,968	10
11	21	Clerical	Mgmt Fee Contribution	343,596	8	96,212	96,212	24,000	6,720	11
12	6	Maintenance	Mgmt Fee Contribution	343,596	8	65,471	65,471	24,000	4,573	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	TOTALS					$ 282,851	$ 247,697		$ 19,758	25

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Capaha Bank		X	Line of Credit		1/11/11		45,000	1/11/12	5.5000		6
7												7
8												8
9	TOTAL Facility Related						$	$ 45,000			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$ 45,000			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ **Line #** _____

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

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

Facility Name & ID Number Glen Brook # 0037051 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 8,844	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.)		$ 8,865	2
3. Under or (over) accrual (line 2 minus line 1).		$ 21	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 9,043	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.**		$	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 $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 9,064	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	7,932	8
	2007	7,777	9
	2008	7,580	10
	2009	8,686	11
	2010	8,865	12

Sch IX	9064
kel-Tech Allocation	153
Sch V Line 33, Col. 8	9217

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2010	$	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.

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Brook COUNTY Johnson

FACILITY IDPH LICENSE NUMBER 0037051

CONTACT PERSON REGARDING THIS REPORT Ashley Alley

TELEPHONE (618) 833-5070 x11 FAX #: (618) 833-4993

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

Enter the tax index number and real estate tax assessed for 2010 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-05-238-008	Woodcrest Hills Lot 24 & 25	$ 8,865.26	$ 8,865.26
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 8,865.26	$ 8,865.26

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 4,300 B. General Construction Type: Exterior Brick/Vinyl Frame Wood Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (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).

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

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Healthcare	85,000	1989	$ 18,000	1
2					2
3	TOTALS	85,000		$ 18,000	3

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	16		1990	1990	$ 220,501	$	40	$ 5,513	$ 5,513	$ 118,528	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Landscaping			1990	2,156		20			2,156	9
10	Sidewalk/Driveway			1990	6,200		20			6,097	10
11	Driveway & Parking Lot			2004	12,802	378	15	854	476	6,404	11
12	Landscaping			2005	3,934	232	15	262	30	1,703	12
13	Tile Floor - Living Room			2006	2,784	180	15	186	6	953	13
14	Sprinkler Sys - Pendents			2006	6,450	418	15	430	12	2,204	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

*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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	
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									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 254,827	$ 1,208		$ 7,245	$ 6,037	$ 138,045	70

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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	$ 16,594	$ 408	$ 2,369	$ 1,961		$ 10,511	71
72	Current Year Purchases	2,870	2,870	204	(2,666)		204	72
73	Fully Depreciated Assets	15,081					15,081	73
74								74
75	TOTALS	$ 34,545	$ 3,278	$ 2,573	$ (705)		$ 25,796	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	Healthcare	1999 Ford Van	1998	$ 26,717	$	$	$		$ 26,717	76
77	Healthcare	2004 Chevy Trailblazer	2006	15,868	1,520	2,775	1,255		15,868	77
78										78
79										79
80	TOTALS			$ 42,585	$ 1,520	$ 2,775	$ 1,255		$ 42,585	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)	$ 349,957	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 6,006	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 12,593	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 6,587	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 206,426	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.

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related Party

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ 90 Description: Water Cooler Lease
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	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.

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
COMMUNITY COLLEGE	
HOURS PER CNA	44

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
HOURS PER CNA	86

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)	165	1,300		1,465
4	Clinical Wages (b)	322	2,536		2,858
5	In-House Trainer Wages (c)	756	5,960		6,716
6	Transportation				
7	Contractual Payments	245	980		1,225
8	CNA Competency Tests				
9	TOTALS	$ 1,488	$ 10,776	$	$ 12,264
10	SUM OF line 9, col. 1 and 2 (e)	$ 12,264			

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	4
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	1
2. From other facilities (f)	
TOTAL TRAINED	5

(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.

Facility Name & ID Number Glen Brook STATE OF ILLINOIS # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

		1	2	3	4	5	6	7	8	
	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		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	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.

STATE OF ILLINOIS

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2011 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 18,729	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	260,558		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	23,865		8
9	Other(specify):	300		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 303,452	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	25,970		15
16	Equipment, at Historical Cost	77,175		16
17	Accumulated Depreciation (book methods)	(89,539)		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 (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 13,606	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 317,058	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 12,942	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	5,136		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,844		31
32	Accrued Real Estate Taxes(Sch.IX-B)	9,043		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Deductions Payable	88		36
37	Accrued Assessments Payable	9,365		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 40,418	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Line of Credit	45,000		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 45,000	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 85,418	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 231,640	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 317,058	$	48

***(See instructions.)**

Facility Name & ID Number Glen Brook **#** 0037051 **Report Period Beginning:** 01/01/2011 **Ending:** 12/31/2011

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 207,971	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 207,971	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	91,569	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	(67,900)	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)**	$ 23,669	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)**	$ 231,640	24 *

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 630,265	1
2	Discounts and Allowances for all Levels		2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 630,265	3
	B. Ancillary Revenue		
4	Day Care	99,167	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 99,167	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	5,450	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 5,450	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	939	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 939	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 735,821	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	103,366	31
32	Health Care	346,382	32
33	General Administration	102,284	33
	B. Capital Expense		
34	Ownership	57,501	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	34,718	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 644,251	40
41	**Income before Income Taxes (line 30 minus line 40)****	91,570	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 91,570	43

***** 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.

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing			$	$	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,955	2,108	22,064	10.47	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,914	2,107	26,483	12.57	13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers					18
19	Laundry					19
20	Administrator	208	208	18,010	86.59	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	198	198	8,498	42.92	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	1,417	1,441	28,223	19.59	28
29	Resident Services Coordinator	944	960	18,815	19.60	29
30	Habilitation Aides (DD Homes)	13,420	13,938	139,064	9.98	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	20,056	20,960	$ 261,157 *	$ 12.46	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	20	$ 800	1-3	35
36	Medical Director	18	3,600	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	400	15,000	10-3	38
39	Pharmacist Consultant	12	602	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	11	825	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant	33	1,275	12-3	45
46	Other(specify) Psychologist	37	1,600	10a-3	46
47	Dental Consultant	As Needed	700	10a-3	47
48	QSP Consultant	9	135	10-3	48
49	TOTAL (lines 35 - 48)	540	$ 24,537		49

C. CONTRACT NURSES

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

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
James A. Keller	Administrator	50	$ 18,010
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 18,010

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Barnett & Levine	CPA	$ 2,330
FMGR	Legal	89
kel-Tech Management Co.	Accounting/Mgmt Services	24,000
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 26,419

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 6,338
Unemployment Compensation Insurance	5,217
FICA Taxes	19,787
Employee Health Insurance	2,678
Employee Meals	730
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	288
Kel-Tech Allocation	2,953
Less:	
Staff Meals	(730)
TOTAL (agree to Schedule V, line 22, col.8)	$ 37,261

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	87
Health Care Worker Background Check	
(Indicate # of checks performed 1)	16
Patient Background Checks	
See Pg. 24	2,414
kel-Tech Allocation	77
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,594

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$

**See instructions.

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Glen Brook # 0037051 Report Period Beginning: 01/01/2011 Ending: 12/31/2011

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Healthcare Assoc. $883**

(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?

(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? **7**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **64** 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.

(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 **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Glen Brook 0036384 01/01/1995

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **34,718**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **N/A**

(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. $ **730** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(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. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
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? **Yes**
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. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name:

(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? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Brook, In.
Detail for Sch XIX, Section F
2011

Resident Surety Bond	550
Subscriptions	40
IL Healtcare Assoc Dues	883
IL Corp. Ann. Report	129
PAC Dues	77
PO Box Rental	100
Fingerprinting	340
Memberships	372
Contributions	75
Advertising	298
Less:	
PAC Dues	(77)
Contributions	(75)
Advertising	(298)
Total	$ 2,414

Glen Brook, Inc.
Detail for Sch V, Line 36, Column 3
2011

Officer's Life Insurance	2061
State Income Tax	1280
Total	$3,341

Glen Brook, Inc.
Allocation of Cost for Employee
Schedule XX, Question 12
2011

Natalie Shasteen, RSD/QMRP 1/1/11- 8/21/11

Salary			$ 32,211
	RSD	40%	12,884
	QMRP	60%	19,327
Total		100%	32,211

Jimmy Keller, RSD/QMRP 8/22/11 - present

Salary			$ 14,827
	RSD	40%	5,931
	QMRP	60%	8,896
Total		100%	14,827