

		FOR BHF USE					

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

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.

I. IDPH License ID Number: 0004861

Facility Name: Elston Nursing and Rehabilitation Centre, Ltd.

Address: 4340 North Keystone Chicago 60641
Number City Zip Code

County: Cook

Telephone Number: (773) 545-8700 Fax #: (773) 545-9444

HFS ID Number:

Date of Initial License for Current Owners: 1/01/1971

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

X "Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer Telephone Number: (312) 634-4580
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 1/01/2011 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)

(Type or Print Name) Sidney Glenner

(Title) President

Paid Preparer

(Signed)

(Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT

(Firm Name & Address) McGladrey & Pullen LLP One S. Wacker Drive, Suite 800, Chicago, IL 60606-4650

(Telephone) (312) 384-6000 Fax #: (312) 634-5518

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.

0004861 Report Period Beginning: 1/01/2011 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 N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>84</u>	Skilled (SNF)	<u>84</u>	<u>30,660</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>33</u>	Intermediate (ICF)	<u>33</u>	<u>12,045</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>117</u>	TOTALS	<u>117</u>	<u>42,705</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,080</u>	<u>0</u>	<u>2,854</u>	<u>10,934</u>	8
9	SNF/PED					9
10	ICF	<u>27,887</u>	<u>1,247</u>	<u>0</u>	<u>29,134</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>35,967</u>	<u>1,247</u>	<u>2,854</u>	<u>40,068</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.83%

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 1/01/71

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 32 and days of care provided 2,318

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 10/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd # 0004861 Report Period Beginning: 1/01/2011 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 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	234,508	28,083	19,821	282,412		282,412		282,412			1
2	Food Purchase		284,280		284,280	(11,870)	272,410	(19,752)	252,658			2
3	Housekeeping	117,918	23,150		141,068		141,068		141,068			3
4	Laundry	56,849	6,066	2,942	65,857		65,857		65,857			4
5	Heat and Other Utilities			95,148	95,148		95,148	(8,469)	86,679			5
6	Maintenance	61,568	25,744	51,309	138,621		138,621	(3,034)	135,587			6
7	Other (specify):* Allocated Employee Benefits							212	212			7
8	TOTAL General Services	470,843	367,323	169,220	1,007,386	(11,870)	995,516	(31,043)	964,473			8
	B. Health Care and Programs											
9	Medical Director			9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	1,595,257	192,613	67,239	1,855,109		1,855,109	(71,168)	1,783,941			10
10a	Therapy		88	241,598	241,686		241,686	(43,816)	197,870			10a
11	Activities	47,292	3,414	2,200	52,906		52,906		52,906			11
12	Social Services	82,385		7,453	89,838		89,838		89,838			12
13	CNA Training											13
14	Program Transportation			7,865	7,865		7,865		7,865			14
15	Other (specify):* Allocated Employee Benefits							20,608	20,608			15
16	TOTAL Health Care and Programs	1,724,934	196,115	335,955	2,257,004		2,257,004	(94,376)	2,162,628			16
	C. General Administration											
17	Administrative	137,289		438,980	576,269		576,269	(423,944)	152,325			17
18	Directors Fees											18
19	Professional Services			111,421	111,421	(4,384)	107,037	(12,916)	94,121			19
20	Dues, Fees, Subscriptions & Promotions			39,449	39,449	1,810	41,259	(31)	41,228			20
21	Clerical & General Office Expenses	44,559	38,834	43,577	126,970	(1,810)	125,160	219,446	344,606			21
22	Employee Benefits & Payroll Taxes			434,507	434,507	11,870	446,377		446,377			22
23	Inservice Training & Education			1,721	1,721		1,721	1,183	2,904			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			54,256	54,256	(16,098)	38,158	(1,576)	36,582			25
26	Insurance-Prop.Liab.Malpractice			224,745	224,745		224,745	1,642	226,387			26
27	Other (specify):* Allocated Employee Benefits							33,665	33,665			27
28	TOTAL General Administration	181,848	38,834	1,348,656	1,569,338	(8,612)	1,560,726	(182,531)	1,378,195			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,377,625	602,272	1,853,831	4,833,728	(20,482)	4,813,246	(307,950)	4,505,296			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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			60,883	60,883		60,883	6,865	67,748			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes					4,384	4,384	134,349	138,733			33
34	Rent-Facility & Grounds			810,169	810,169		810,169	(810,169)				34
35	Rent-Equipment & Vehicles			13,126	13,126	16,098	29,224	3,604	32,828			35
36	Other (specify):*											36
37	TOTAL Ownership			884,178	884,178	20,482	904,660	(665,351)	239,309			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		108,951	14,784	123,735		123,735		123,735			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,056	64,056		64,056		64,056			42
43	Other (specify):* Non-Allowable			77,270	77,270		77,270	(77,270)				43
44	TOTAL Special Cost Centers		108,951	156,110	265,061		265,061	(77,270)	187,791			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,377,625	711,223	2,894,119	5,982,967		5,982,967	(1,050,571)	4,932,396			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

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	\$		\$	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	(5,697)	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	(16,098)	30		9
10	Interest and Other Investment Income	2,813	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(429)	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				19
20	Contributions	(2,450)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(73,391)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(1,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(250,167)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (346,419)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(704,152)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (704,152)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,050,571)		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.		X	\$		38
39						39
40	<u>Gift and Coffee Shops</u>		X			40
41	<u>Barber and Beauty Shops</u>		X			41
42	<u>Laboratory and Radiology</u>		X			42
43	<u>Prescription Drugs</u>		X			43
44	<u>Exceptional Care Program</u>		X			44
45	<u>Other-Attach Schedule</u>		X			45
46	<u>Other-Attach Schedule</u>		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

ID#0004861

Report Period Beginning:1/01/2011

Ending:12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (17,540)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(53,628)	10	2
3	Adjust Mgt Co. food to cost	(19,761)	2	3
4	Non-allowable professional fees	(35,002)	19	4
5	Non-allowable office expense	(672)	43	5
6	Non-allowable miscellaneous expense	(6,534)	21	6
7	Non-allowable auto expense - marketing	(3,636)	25	7
8	Non-allowable Illinois Council on Long Term Care Fees	(2,874)	20	8
9	Non-allowable owner interest expense	(110,520)	32	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	(250,167)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

1/01/2011

Ending:

12/31/2011

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

	Operating Expenses	PAGES	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	(19,761)	0	0	0	9	0	0	0	0	0	0	(19,752)	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	3,291	(11,760)	0	0	0	0	0	0	0	(8,469)	5
6	Maintenance	0	0	3,424	(6,458)	0	0	0	0	0	0	0	(3,034)	6
7	Other (specify):*	0	0	212	0	0	0	0	0	0	0	0	212	7
8	TOTAL General Services	(19,761)	0	6,927	(18,218)	9	0	0	0	0	0	0	(31,043)	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	(71,168)	0	0	0	0	0	0	0	0	0	0	(71,168)	10
10a	Therapy	0	0	0	0	(43,816)	0	0	0	0	0	0	(43,816)	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	20,608	0	0	0	0	0	0	20,608	15
16	TOTAL Health Care and Programs	(71,168)	0	0	0	(23,208)	0	0	0	0	0	0	(94,376)	16
	C. General Administration													
17	Administrative	0	0	(423,944)	0	0	0	0	0	0	0	0	(423,944)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(35,002)	0	16,187	4,699	1,200	0	0	0	0	0	0	(12,916)	19
20	Fees, Subscriptions & Promotions	(2,874)	0	2,134	0	709	0	0	0	0	0	0	(31)	20
21	Clerical & General Office Expenses	(12,231)	0	229,562	0	2,115	0	0	0	0	0	0	219,446	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	436	0	747	0	0	0	0	0	0	1,183	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(3,636)	0	1,771	0	289	0	0	0	0	0	0	(1,576)	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,642	0	0	0	0	0	0	0	0	1,642	26
27	Other (specify):*	0	0	33,495	0	170	0	0	0	0	0	0	33,665	27
28	TOTAL General Administration	(53,743)	0	(138,717)	4,699	5,230	0	0	0	0	0	0	(182,531)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(144,672)	0	(131,790)	(13,519)	(17,969)	0	0	0	0	0	0	(307,950)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd. # 0004861 Report Period Beginning: 1/01/2011 Ending: 12/31/2011

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

	Capital Expense	PAGES 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)	
	D. Ownership													
30	Depreciation	(16,098)	0	5,804	17,089	70	0	0	0	0	0	0	6,865	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(107,707)	0	0	107,707	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	5,396	128,953	0	0	0	0	0	0	0	134,349	33
34	Rent-Facility & Grounds	0	0	0	(810,169)	0	0	0	0	0	0	0	(810,169)	34
35	Rent-Equipment & Vehicles	0	0	3,604	0	0	0	0	0	0	0	0	3,604	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(123,805)	0	14,804	(556,420)	70	0	0	0	0	0	0	(665,351)	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):*	(77,942)	0	0	672	0	0	0	0	0	0	0	(77,270)	43
44	TOTAL Special Cost Centers	(77,942)	0	0	672	0	0	0	0	0	0	0	(77,270)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(346,419)	0	(116,986)	(569,267)	(17,899)	0	0	0	0	0	0	(1,050,571)	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.

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

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ 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.

1Schedule V		2Line	3Cost Per General Ledger	4Amount	5Cost to Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$		1
2	V		Total from Page 6A	438,980	Glen Health and Home Management, Inc.	A	321,994	(116,986)	2
3	V								3
4	V		Total from Page 6B	810,169	Elston Real Estate & Development, L.L.C.	B	240,902	(569,267)	4
5	V								5
6	V		Total from Page 6C	240,638	Therapy Masters, Inc.	C	222,739	(17,899)	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			\$ 1,489,787			\$ 785,635	\$ * (704,152)	14

* Total must agree with the amount recorded on line 34 of Schedule VI. SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ 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		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	\$ 438,980	Glen Health and Home Management, Inc.	A	\$	(438,980)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	3,291	3,291	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	1,958	1,958	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	16,187	16,187	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,134	2,134	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	14,305	14,305	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	33,707	33,707	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	436	436	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	1,771	1,771	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	1,642	1,642	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	5,804	5,804	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	5,396	5,396	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	3,604	3,604	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,466	1,466	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	15,036	15,036	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	215,257	215,257	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(33,707)	(33,707)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	212	212	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	2,188	2,188	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	31,307	31,307	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 438,980			\$ 321,994	\$ * (116,986)	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	\$	Elston Real Estate & Development, L.L.C.	B	\$ 672	\$ 672	15
16	V	32	Interst Income		Elston Real Estate & Development, L.L.C.	B	(2,813)	(2,813)	16
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	110,520	110,520	17
18	V	34	Rental Income	810,169	Elston Real Estate & Development, L.L.C.	B		(810,169)	18
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	128,953	128,953	19
20	V	30	Depreciation		Elston Real Estate & Development, L.L.C.	B	17,089	17,089	20
21	V	19	Professional Fees		Elston Real Estate & Development, L.L.C.	B	4,699	4,699	21
22	V	6	Maintenance		Elston Real Estate & Development, L.L.C.	B	(6,458)	(6,458)	22
23	V	5	Utilities		Elston Real Estate & Development, L.L.C.	B	(11,760)	(11,760)	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			\$ 810,169			\$ 240,902	\$ * (569,267)	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	\$240,638	Therapy Masters, Inc.	C	\$196,822	\$ (43,816)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	1,200	1,200	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	34	34	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	29	29	18
19	V	21	Clerical		Therapy Masters, Inc.	C	458	458	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	20,778	20,778	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	747	747	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	289	289	22
23	V	20	Employment Fees		Therapy Masters, Inc.	C	646	646	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,657	1,657	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(20,778)	(20,778)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	20,608	20,608	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	170	170	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	70	70	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	9	9	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			\$240,638			\$222,739	\$ * (17,899)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.# 0004861

Report Period Beginning:

1/01/2011

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								1
2	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenBridge Nursing & Rehabilitation</u>	<u>Niles</u>	<u>See Attached Schedule A</u>			2
3			<u>Centre, Ltd.</u>					3
4								4
5	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenCrest Nursing & Rehabilitation</u>	<u>Chicago</u>				5
6			<u>Centre, Ltd.</u>					6
7								7
8	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>Glen Oaks Nursing & Rehabilitation</u>	<u>Northbrook</u>				8
9			<u>Centre, Ltd.</u>					9
10								10
11	<u>Sidney Glenner</u>	<u>100.00 %</u>	<u>GlenShire Nursing & Rehabilitation</u>	<u>Richton Park</u>				11
12			<u>Centre, Ltd.</u>					12
13								13
14	<u>Sidney Glenner</u>	<u>80.00 %</u>	<u>GlenLake Terrace Nursing & Rehabilitation</u>	<u>Waukegan</u>				14
15	<u>Joshua Ray</u>	<u>20.00 %</u>	<u>Centre, Ltd.</u>					15
16								16
17	<u>Sidney Glenner</u>	<u>70.00 %</u>	<u>Brentwood North Healthcare & Rehabilitation</u>	<u>Riverwoods</u>				17
18	<u>Joshua Ray</u>	<u>30.00 %</u>	<u>Centre, Inc.</u>					18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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 %	190,284	4	7.13 %	Salary	\$ 15,036	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	49,575	3	7.13 %	Salary	3,917	Ln21, Col 7	2
3	Daniel Glenner	Administrator	Administrative	0.00 %	27,404	3	7.13 %	Salary	2,165	Ln21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	23,929	3	7.13 %	Salary	1,891	Ln21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	49,320	3	7.13 %	Salary	3,897	Ln21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	190,284	4	7.13 %	Salary	15,036	Ln21, Col 7	6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 41,942		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 Elston Nursing and Rehabilitation Centre, Ltd. # 0004861 Report Period Beginning: 1/01/2011 Ending: 2/31/2011

VIII. ALLOCATION OF INDIRECT COSTS

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

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 ☐

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	547,138	7	\$ 44,943	\$	40,068	\$ 3,291	1
2	6	Repairs and Maintenance	Resident Days	547,138	7	26,739		40,068	1,958	2
3	19	Professional Fees	Resident Days	547,138	7	221,035		40,068	16,187	3
4	20	Licenses, Permits and Inspection	Resident Days	547,138	7	29,141		40,068	2,134	4
5	21	Clerical	Resident Days	547,138	7	195,341		40,068	14,305	5
6	22	Employee Benefits and Payroll	Resident Days	547,138	7	460,274		40,068	33,707	6
7	23	Training and Education	Resident Days	547,138	7	5,959		40,068	436	7
8	25	Auto Expenses	Resident Days	547,138	7	24,184		40,068	1,771	8
9	26	Insurance	Resident Days	547,138	7	22,424		40,068	1,642	9
10	30	Depreciation	Resident Days	547,138	7	79,259		40,068	5,804	10
11	33	Real Estate Taxes	Resident Days	547,138	7	73,683		40,068	5,396	11
12	35	Equipment and Vehicle Rental	Resident Days	547,138	7	49,215		40,068	3,604	12
13	6	Janitorial Salaries	Resident Days	547,138	7	20,018	20,018	40,068	1,466	13
14	17	Officer's Salaries	Resident Days	547,138	7	205,320	205,320	40,068	15,036	14
15	21	Administrative Salaries	Resident Days	547,138	7	2,939,391	2,939,391	40,068	215,257	15
16	22	Employee Benefits	Payroll						(33,707)	16
17	7	Employee Benefits - Janitorial	Payroll						212	17
18	27	Employee Benefits - Officer's	Payroll						2,188	18
19	27	Employee Benefits - Admin	Payroll						31,307	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,396,926	\$ 3,164,729		\$ 321,994	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE													
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)													
	1	2		3	4	5	6	7	8	9	10		
	Name of Lender	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	SLG Limited Partnership	X		Mortgage	\$11,040.31	12/26/08	\$ 1,430,433	\$ 1,371,361	1/01/2034	0.0800	\$ 110,520	1	
2								Non-allowable owner interest expense:				(110,520)	2
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$11,040.31		\$ 1,430,433	\$ 1,371,361			\$	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 1,430,433	\$ 1,371,361			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* 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.)

HFS 3745 (N-4-99)

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.		\$	128,000	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.)				\$	130,212	2
3. Under or (over) accrual (line 2 minus line 1).				\$	2,212	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	136,000	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.)				\$	4,384	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 \$ 11,323 For 07,08 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	(11,323)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	131,273	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:		2006	100,667	8		
		2007	99,593	9		
		2008	100,592	10		
		2009	124,779	11		
		2010	130,212	12		
See Attached Schedule G For Calculation Of 2011 Real Estate Tax Accrual				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.

SEE ACCOUNTANTS' COMPILATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Elston Nursing and Rehabilitation Centre, Ltd.

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0004861

CONTACT PERSON REGARDING THIS REPORT

Charles J. Fischer

TELEPHONE

(312) 634-4580

FAX #:

(312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>130,211.59</u>	\$ <u>130,211.59</u>
2. <u>Allocated from Management Co:</u>	<u>Allocated portion to nursing home</u>	\$ <u>63,772.67</u>	\$ <u>5,396.00</u>
3. <u>Storage Building</u>	<u>4352 North Keystone, Chicago IL</u>	\$ <u>13,925.83</u>	\$ <u>2,064.33</u>
4. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u><u>207,910.09</u></u>	\$ <u><u>137,671.92</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 providecopies of their original **second installment** tax bill.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220

B. General Construction Type: Exterior BrickFrame Concrete & SteelNumber of Stories Three

C. Does the Operating Entity?

☐ (a) Own the Facility☒ (b) Rent from a Related Organization.☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment☒ (b) Rent equipment from a Related Organization.☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

ELSTON REAL ESTATE & DEVELOPMENT LLC OWNS A BUILDING AT 4352 N. KEYSTONE. THIS BUILDING IS NOT ON THE GROUNDS OF THE NURSING HOME NOR ADJACENT TO IT. THERE IS AN UNRELATED BUSINESS BETWEEN THE NURSING HOME AND THE 4352 N. KEYSTONE BUILDING. THE 4352 N. KEYSTONE BUILDING IS USED BY THE NURSING HOME FOR STORAGE OF ITS' SUPPLIES AND EQUIPMENT AND ALSO BY AN ENTITY CALLED DOLLAR-RIFIC DISCOUNTS ELSTON LLC THAT IS OWNED BY SIDNEY GLENNER.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	32,580	1971	\$ 40,000	1
2	Allocated from Management Company:			6,218	2
3	TOTALS	32,580		\$ 46,218	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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	117		1971	1964	\$ 1,178,900	\$	30	\$		\$ 1,178,900	4
5											5
6	Alloc from			1996	127,113			3,498	3,498		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Communication system			1975	8,549		8			8,549	9
10	Fire door and wiring			1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring			1977	1,055		10			1,055	11
12	Roof project			1979	8,360		10			8,360	12
13	Sprinkler system			1980	48,000		20			48,000	13
14	Water heater			1980	886		10			886	14
15	Cabinets and countertops			1981	5,386		10			5,386	15
16	Circuit breakers			1983	5,209		10			5,209	16
17	Building Improvements			1984	18,074		10			18,074	17
18	Building Improvements			1985	19,017		10			19,017	18
19	Building Improvements			1986	18,152		10			18,152	19
20	Building Improvements			1987	17,392		10			17,392	20
21	Building Improvements			1988	18,417		10			18,417	21
22	Building Improvements			1990	11,795		10			11,795	22
23	Building Improvements			1990	4,243		10			4,243	23
24	Building Improvements			1991	19,999		10			19,999	24
25	Building Improvements			1992	18,921		10			18,921	25
26	Building Improvements			1993	53,703		10			53,703	26
27	Building Improvements			1994	10,073		10			10,073	27
28	Building Improvements			1995	48,617		10			48,617	28
29	Wall fittings			1997	1,828		10			1,828	29
30	Concrete ramp			1997	1,480		10			1,480	30
31	Building Improvements			1995	37,112		10			37,112	31
32	Sprinkler system			1996	3,000		10			3,000	32
33	Nurses call station			1996	3,641		10			3,641	33
34	Door holders			1997	1,334		10			1,334	34
35	Install circuits and outlets			1997	2,500		10			2,500	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 Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning:

1/01/2011

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	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 Fencing	1997	\$ 2,560	\$	10	\$	\$	\$ 2,560	37
38 New brick chimney	1997	11,743		10			11,743	38
39 Install new sprinkler system	1997	2,685		10			2,685	39
40 Install alarm system	1997	2,082		10			2,082	40
41 Brick replacement - chimney	1998	5,330		10			5,330	41
42 Access control system with back-up power supply	1998	1,318		10			1,318	42
43 High pressure sodium fixtures	1998	1,900		10			1,900	43
44 Install door alarm on all three floors	1998	6,515		10			6,515	44
45 Sprinkler system for all three floors	1999	9,167		10			9,167	45
46 Fire dampers installation	1999	3,220		10			3,220	46
47 Fire alarm equipment	1999	8,000		10			8,000	47
48 Fire alarm equipment	1999	12,000		10			12,000	48
49 Concrete	1998	1,755		10			1,755	49
50 Install gate	1999	1,600		10			1,600	50
51 Fireproofing	1999	2,250		10			2,250	51
52 Relocate and rewire nurses call station	1999	2,500		10			2,500	52
53 Fire dampers installation	1999	2,062		10			2,062	53
54 Relocate boxes to 8'	1999	1,000		10			1,000	54
55 Fire dampers installation	1999	800		10			800	55
56 Installation of exhaust pipe for the laundry room	1998	1,300		10			1,300	56
57 Extend iron railings	1998	1,250		10			1,250	57
58 Relocate and rewire nurses call station	1999	8,800		10			8,800	58
59 Sprinkler system for all three floors	1999	9,000		10			9,000	59
60 Sprinkler system for all three floors	1999	9,333		10			9,333	60
61 Install flow switch	2000	2,300		10			2,300	61
62 Handrails, bumper guards, corner guards & accent rails	2000	4,655		10			4,655	62
63 Acoustical ceilings, grid system, lamps & exit signs	2000	29,826		10			29,826	63
64 Handrails, bumper guards, corner guards & accent rails	2000	20,387		10			20,387	64
65 Fire alarm system	2000	48,484		10			48,484	65
66 Vinyl tile installation, floor patches & stripwood	2000	6,928		10			6,928	66
67 Install handrails, bumpers, chairrails & corner guards	2000	2,600		10			2,600	67
68 Floor tiles, floor patches, cove base installation	2000	6,319		10			6,319	68
69								69
70 TOTAL (lines 4 thru 69)		\$ 1,932,718	\$		\$ 3,498	\$ 3,498	\$ 1,805,605	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning:

1/01/2011

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	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		\$ 1,932,718	\$		\$ 3,498	\$ 3,498	\$ 1,805,605	1
2 Carpeting, vinyl tiles & cove base installation	2000	11,028		10			11,028	2
3 Bernardsville border	2000	1,575		10			1,575	3
4 Install ground clamps, remove water meter, inst. phone wires	2000	1,669		10			1,669	4
5 Emerson wall fit	2000	1,988		10			1,988	5
6 Inspect & install air-conditioner power in 3 rooms	2000	1,810		10			1,810	6
7 Concrete & piping work	2000	2,550		10			2,550	7
8 Nurses station	2000	11,070		10			11,070	8
9 Furnish & install new steel door	2000	1,875		10			1,875	9
10 Install shower valve units and faucets	2000	2,904		10			2,904	10
11 Furnish & install doors	2000	22,723		10			22,723	11
12 Elevator project	2000	1,600		10			1,600	12
13 Asphalt paving in parking lot, new catch basin	2000	57,945		10			57,945	13
14 Advantage Mechanical project	2000	6,500		10			6,500	14
15 Custom wardrobes	2001	7,438	370	10	370		7,438	15
16 Remove lobby wall and install ceiling	2001	13,864	697	10	697		13,864	16
17 Install and clean out passenger elevator pump	2001	3,750	187	10	187		3,750	17
18 Sprinkler system heads	2001	2,750	137	10	137		2,750	18
19 Tile project	2001	2,983	152	10	152		2,983	19
20 New entrance addition project	2001	20,000	1,000	10	1,000		20,000	20
21 Cabinets and shelving	2001	1,841	93	10	93		1,841	21
22 Custom wardrobes	2001	11,123	559	10	559		11,123	22
23 Illinois Improvement project	2002	12,223	1,222	10	1,222		11,609	23
24 Furnish and install automatic door equipment	2002	13,378	1,338	10	1,338		12,711	24
25 Lighting for entrance	2002	3,500	350	10	350		3,325	25
26 Grout and mortar for ceramic wall tile	2002	3,137	314	10	314		2,983	26
27 Wallcovering installation	2002	21,647	2,165	10	2,165		20,567	27
28 Wallcovering, carpeting, cove base, window treatments	2002	99,900	9,990	10	9,990		95,296	28
29 Awning	2002	5,850	585	10	585		5,557	29
30 Affiliated Customer Service project	2002	1,160	116	10	116		1,102	30
31 Affiliated Customer Service project	2002	1,995	200	10	200		1,900	31
32 Electrical project	2002	2,860	286	10	286		2,717	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 2,287,354	\$ 19,761		\$ 23,259	\$ 3,498	\$ 2,152,358	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning:

1/01/2011

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	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		\$ 2,287,354	\$ 19,761		\$ 23,259	\$ 3,498	\$ 2,152,358	1
2 Installation of one convex awning	2002	3,800	380	10	380		3,610	2
3 Elevator modernization project	2003	27,800	2,780	10	2,780		23,630	3
4 Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		2,550	4
5 HVAC wall unit project	2003	1,200	120	10	120		1,020	5
6 Elevator modernization project	2004	3,000	300	10	300		2,250	6
7 Patch, seal and coat roof	2004	2,150	215	10	215		1,613	7
8 Fire protection project	2004	1,435	144	10	144		1,080	8
9 Installation of camera and alarm for patio door	2004	1,952	195	10	195		1,463	9
10 Replace upper tube on leaking boiler	2004	1,063	106	10	106		795	10
11 Installation of solid state drive assembly for elevator door	2004	1,180	118	10	118		885	11
12 Adjust restrictor on passenger elevator	2004	1,366	137	10	137		1,027	12
13 Storage Building	2004	58,947	1,965	30	1,965		15,720	13
14 Install pipe railing connections	2005	9,600	960	10	960		6,240	14
15 Furnish and install new roller guides to elevator	2005	3,450	345	10	345		2,243	15
16 Furnish and install vertical rod devices	2005	2,246	225	10	225		1,462	16
17 Install new carpet, border, cove base and reducer	2005	10,303	1,030	10	1,030		6,695	17
18 Remove and install new detector edge on elevator	2005	1,850	185	10	185		1,203	18
19 Build and install custom wardrobes with drawers	2005	38,868	3,887	10	3,887		25,265	19
20 Installed patch and 2 couplings in hot water storage tank	2005	1,293	129	10	129		839	20
21 Elevator modernization project	2006	3,700	370	10	370		2,775	21
22 New elevator controller and fixtures	2006	44,711	4,471	10	4,471		24,591	22
23 Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		4,664	23
24 Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	295	10	295		1,328	24
25 Reroute flood pump to outside basin	2007	2,500	250	10	250		1,125	25
26 Furnish and install new powerflame burner	2007	9,100	910	10	910		4,095	26
27 Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		3,356	27
28 Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		1,120	28
29 Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		1,330	29
30 Furnish, install and program new telephone system	2008	15,860	1,586	10	1,586		5,551	30
31 Installation of fire extinguisher system	2009	2,900	290	10	290		725	31
32 Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		1,250	32
33								33
34 TOTAL (lines 1 thru 33)		\$ 2,573,648	\$ 44,461		\$ 47,959	\$ 3,498	\$ 2,303,858	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 12C, Carried Forward		\$ 2,573,648	\$ 44,461		\$ 47,959	\$ 3,498	\$ 2,303,858	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		1,115	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		725	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		1,995	4
5	Roofing project	2009	24,650	2,465	10	2,465		6,163	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	838	10	838		1,257	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	991	10	991		1,487	7
8									8
9									9
10									10
11	See Attached Schedule L:								11
12	Leasehold Improvements Allocated from Management Company:	1998	7,001						12
13	Leasehold Improvements Allocated from Management Company:	1999	2,924						13
14	Leasehold Improvements Allocated from Management Company:	2000	350						14
15	Leasehold Improvements Allocated from Management Company:	2008	1,053			110	110	10,177	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)		\$ 2,643,249	\$ 50,289		\$ 53,897	\$ 3,608	\$ 2,326,777	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	\$ 89,517	\$ 7,959	\$ 7,959	\$	5, 10 years	\$ 54,547	71
72	Current Year Purchases	13,263	1,173	1,173		5, 10 years	1,173	72
73	Fully Depreciated Assets	575,029	2,454	2,454		5,7,10years	575,029	73
74	Allocated from Therapy Masters, Mgt Co:	56,296		630	630		54,481	74
75	TOTALS	\$ 734,105	\$ 11,586	\$ 12,216	\$ 630		\$ 685,230	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	1989 Pontiac	1989	\$ 12,418	\$	\$	\$	5 years	\$ 12,418	76
77	Patient Care	1993 Plymouth Van	1993	23,600				5 years	23,600	77
78										78
79	Allocated from Management Co:			10,383		1,635	1,635		5,993	79
80	TOTALS			\$ 46,401	\$	\$ 1,635	\$ 1,635		\$ 42,011	80

E. Summary of Care-Related Assets		1	2	
		Reference	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)	\$ 3,469,973	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 61,875	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 67,748	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,873	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,054,018	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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☒ YES ☐ NO

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

**

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

9. Option to Buy: ☐ YES ☐ NO Terms: *

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: \$ 14,792 Description: Ice-maker \$1,270, Postage meter \$600, Copy Machine \$11,256, Allocated from Mgt Co: \$1,666
(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	2010 Acura MDX	\$ 725.00	\$ 7,975	17
18	Patient Care	2009 Toyota Sienna	575.00	5,175	18
19	Patient Care	2011 Toyota Sienna	699.34	2,948	19
20	Allocated from Management Company:			1,938	20
21	TOTAL		\$ #####	\$ 18,036	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year EndingAnnual Rent
12. /2012 \$
13. /2013 \$
14. /2014 \$

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

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

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? 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.	☐ YES ☒ NO	2. CLASSROOM PORTION: IN-HOUSE PROGRAM IN OTHER FACILITY COMMUNITY COLLEGE HOURS PER CNA	3. CLINICAL PORTION: IN-HOUSE PROGRAM IN OTHER FACILITY HOURS PER CNA
--	--	---	---

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)				
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	2	3	4		6	7	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
					Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 3	hrs	\$	2,022	\$ 114,631	\$	2,022	\$	114,631
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		42	1,543		42		1,543
3	Licensed Recreational Therapist		hrs							
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		1,978	124,464	88	1,978		124,552
5	Physician Care		visits							
6	Dental Care		visits							
7	Work Related Program		hrs							
8	Habilitation		hrs							
9	Pharmacy	Ln 39, Col 2	# of prescripts				108,951			108,951
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
11	Academic Education		hrs							
12	Other (specify):									
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 3					14,784 960			14,784 960
14	TOTAL			\$	4,042	\$ 240,638	\$ 124,783	4,042	\$	365,421

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

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	\$663,998	\$765,271	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance74,824)	2,534,702	2,534,702	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	91,007	91,007	6
7	Other Prepaid Expenses	1,593	1,593	7
8	Accounts Receivable (owners or related parties)		33,371	8
9	Other(specify): Rent Receivable/Accr Rent	(645,344)		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$2,645,956	\$3,425,944	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		46,218	13
14	Buildings, at Historical Cost		1,306,013	14
15	Leasehold Improvements, at Historical Cost	990,215	1,337,236	15
16	Equipment, at Historical Cost	738,651	780,506	16
17	Accumulated Depreciation (book methods)	(1,546,136)	(3,054,018)	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): Deposits	10,080	10,080	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$192,810	\$426,035	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$2,838,766	\$3,851,979	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$222,122	\$222,122	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	68,178	68,178	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	142,370	142,370	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,194	1,194	31
32	Accrued Real Estate Taxes(Sch.IX-B)		136,000	32
33	Accrued Interest Payable		9,142	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	622,849	622,849	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$1,056,713	\$1,201,855	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,371,361	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$1,371,361	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$1,056,713	\$2,573,216	46
47	TOTAL EQUITY(page 18, line 24)	\$1,782,053	\$1,278,763	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$2,838,766	\$3,851,979	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,382,888	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,382,888	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	399,165	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)	\$ 399,165	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)	\$ 1,782,053	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre, Ltd.

0004861

Report Period Beginning: 1/01/2011

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	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,898,356	1
2	Discounts and Allowances for all Levels	(461,677)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,436,679	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	606,746	6
7	Oxygen	47,253	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 653,999	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		16
17	Sale of Drugs	138,760	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,283	19
20	Radiology and X-Ray	3,860	20
21	Other Medical Services	139,985	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 289,888	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,566	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,566	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)	\$ 6,382,132	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,007,386	31
32	Health Care	2,257,004	32
33	General Administration	1,569,338	33
	B. Capital Expense		
34	Ownership	884,178	34
	C. Ancillary Expense		
35	Special Cost Centers	201,005	35
36	Provider Participation Fee	64,056	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,982,967	40
41	Income before Income Taxes (line 30 minus line 40)**	399,165	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 399,165	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. SEE ACCOUNTANTS' COMPILATION REPORT

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

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	2,013	2,228	\$ 87,862	\$ 39.44	1
2	Assistant Director of Nursing	1,240	1,272	38,242	30.06	2
3	Registered Nurses	10,574	11,414	296,601	25.99	3
4	Licensed Practical Nurses	18,945	20,435	468,606	22.93	4
5	CNAs & Orderlies	55,290	60,739	655,055	10.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,852	5,451	47,292	8.68	10
11	Social Service Workers	3,931	4,214	82,385	19.55	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,383	6,338	76,959	12.14	14
15	Cook Helpers/Assistants	13,033	14,207	157,549	11.09	15
16	Dishwashers					16
17	Maintenance Workers	4,650	4,992	61,568	12.33	17
18	Housekeepers	8,154	9,356	117,918	12.60	18
19	Laundry	4,003	4,735	56,849	12.01	19
20	Administrator	2,041	2,154	79,659	36.98	20
21	Assistant Administrator	2,121	2,287	57,630	25.20	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,910	5,083	44,559	8.77	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	583	673	10,282	15.28	31
32	Other Health Care(specify)					32
33	Other(specify) Ward Clerks	2,212	2,418	38,609	15.97	33
34	TOTAL (lines 1 - 33)	143,935	157,996	\$ 2,377,625 *	\$ 15.05	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	\$ 19,821	Ln 1, Col 3	35
36	Medical Director	Monthly	9,600	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,255	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	44	2,200	Ln11, Col 3	44
45	Social Service Consultant	125	6,973	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	480	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	169	\$ 46,329		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,052	\$ 56,434	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,052	\$ 56,434		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	
Daniel Glenner		Administrator	0.00 %	\$ 69,446	Workers' Compensation Insurance		\$ 36,331	IDPH License Fee		\$	
Steven Schayer		Administrator	0.00 %	10,213	Unemployment Compensation Insurance		18,443	Advertising: Employee Recruitment		25	
Kathy Johansen		Asst Administrator	0.00 %	10,714	FICA Taxes		179,785	Health Care Worker Background Check			
Charlene Wells		Asst Administrator	0.00 %	46,916	Employee Health Insurance		91,550	(Indicate # of checks performed 44)		440	
					Employee Meals		11,870	Patient Background Checks		137	
					Illinois Municipal Retirement Fund (IMRF)*						
					Chicago Head Tax		4,120	See Attached Schedule K:		36,550	
					Other Employee Benefits		2,545				
					Union Health and Welfare		73,440	Allocated from Therapy Masters, Inc.:		709	
TOTAL (agree to Schedule V, line 17, col. 1)					Union Pension		21,070	Allocated from Management Company:		2,134	
(List each licensed administrator separately.)				\$ 137,289	401K Match		3,006	Less: Public Relations Expense		()	
B. Administrative - Other					Uniform Allowance		4,217	Non-allowable advertising		()	
Description				Amount	See Attached Schedule D:		0	Yellow page advertising		()	
Management Fees (eliminated in Column 7)				\$ 438,980	TOTAL (agree to Schedule V, line 22, col.8)		\$ 446,377	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 41,228	
					E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
					Description		Line #	Amount	Description	Amount	
								\$	Out-of-State Travel	\$	
See Attached Schedule C:				94,121					In-State Travel		

*** 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	Amount of Expense Amortized Per Year								
					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

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 \$7,949
- (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. \$ 19,528 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. \$ 64,056
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 benefit: on Schedule V. \$ 11,870 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

Glen Elston Nursing and Rehabilitation Centre, Ltd.
12/31/2011
Provider I.D. # 0004861

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
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Brentwood North Healthcare & Rehabilitation	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	39,247	37,312	35,210	16,233	30,168	32,114	190,284
Jonathan Glenner	10,225	9,721	9,173	4,229	7,860	8,367	49,575
Daniel Glenner	5,652	5,373	5,071	2,338	4,345	4,625	27,404
Elliot Glenner	4,936	4,692	4,428	2,040	3,794	4,039	23,929
David Weinschneider	10,172	9,671	9,126	4,208	7,819	8,324	49,320
Joshua Ray	39,247	37,312	35,210	16,233	30,168	32,114	190,284
Total compensation received from other Nursing Homes	109,479	104,081	98,218	45,281	84,154	89,583	530,796

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21

C. Professional Services

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,859
IIT Sourcetech	Computers	1,250
Point ClickCare	Computers	20,954
Maxxsource Computer Leasing	Computers	878
EHealth Data Solutions	Computer Services	3,592
RSM McGladrey	Accounting	20,386
Frost, Ruttenberg & Rothblatt	Accounting	375
Myers, Miller & Krauskopf	Legal	4,707
Myers, Carden & Sax LLC	Legal	20,407
Werman Law Office P.C.	Legal	10,166
Ira I. Silverstein	Legal	400
Much Shelist	Legal	14,433
Laner, Muchin, Dombrow, Becker, Ltd	Legal	5,145
Cindy Stachura	Consultant	1,200
Skidelsky & Associates	Real Estate Tax Reduction	185
Personnel Planners, Inc.	Unemployment Consulting	1,734
Prospect Resources, Inc.	Maintenance Consulting	750
		<u>111,421</u>

Allocated from Management Co:

Point ClickCare - Computer Services	2,482
Health Data Systems, Inc. - Computer Services	360
Clinical Reimbursement Solutions - Accounting	475
RSM McGladrey - Accounting Services	11,307
Harold Geiser - Accounting	700
Frost, Ruttenberg & Rothblatt - Accounting Services	790
Much Shelist - Legal Services	72
Total allocated from Management Co.	<u>16,187</u>

Allocated from Elston Real Estate & Development, LLC.:

Schiller Klein PC - Real Estate Tax Reduction	2,233
Skidelsky & Associates - Real Estate Tax Reduction	1,966
Much Shelist - Legal	250
Much Shelist - Legal	250
Total allocated from Elston Real Estate & Development, LLC.:	<u>4,699</u>

Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-185
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-1,966
Reclass Schiller Klein PC - Real Estate Tax Reduction to Line 33	-2,233

Non-Allowable Expenses:

RSM McGladrey - Accounting Fees	-20,181
Ira I. Silverstein - A/R Collections	-400
Myers, Miller & Krauskopf - Legal - out of period	-4,005
Werman Law Office, P.C. - Legal - case settlement	-10,166
Much Shelist - Legal - 4352 N. Keystone Bldg.	-250
Total Non-Allowable Expenses:	<u>-35,002</u>

Total allocated from Therapy Masters, Inc.	1,200
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Total adjustments page 21, Sch C.	<u>-17,300</u>
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Total Schedule V, line 19, column 8	<u>94,121</u>
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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	15,183
FUTA	185
SUTA	501
Insurance - Hospital	14,438
Other Employee Benefits	272
Workers Compensation Insurance	414
401K Match	1,108
Employee Benefits	1,606
Total allocated from Management Co.	33,707
Allocated Employee Benefits to Line #'s 7,27	(33,707)
Allocated from Therapy Masters, Inc.	
FICA taxes	13,428
FUTA	184
SUTA	267
Insurance - Hospital	5,081
Other Employee Benefits	56
Workers Compensation Insurance	426
401K Match	1,336
Uniform Allowance	0
Total allocated from Therapy Masters, Inc.	20,778
Allocated Employee Benefits to Line #'s 15,27	(20,778)
Total allocated to Page 21	0

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Insurance Payable	9,084
Accrued Union Dues	1,966
Accrued Profit Sharing	809
Refunds Exchange	-63,501
Accrued 401K	315
Accrued Management Fees	310,944
Due to Third Party	363,232
Total, Page 17, Line 36	622,849

See Accountants' Compilation Report

SCHEDULE F

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

Description	Amount	Reference
Non-allowable office expense	(672)	43
Non-allowable miscellaneous expense	(6,534)	21
Non-allowable owner interest expense	(110,520)	32
Non-allowable professional fees	(35,002)	19
Non-allowable auto expense - marketing	(3,636)	25
Non-allowable Illinois Council on Long Term Care Fees	(2,874)	20
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(17,540)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(53,628)	10
Adjust Mgt. Co. Food to cost	(19,761)	2
Total	<u>(250,167)</u>	

See Accountants' Compilation Report

Elston Real Estate and Development, LLC.
Accrued Real Estate Taxes
12/31/2011

SCHEDULE G

	Accrued 1/01/11	Payments	Expense	Accrued 12/31/11
Balance @ 1/01/2011:	(128,000.00)		(128,000.00)	
2010 real estate taxes paid		130,211.59	130,211.59	
Cash Received 1/5/2011 for the reduction of 2007 real estate taxes		(5,555.81)	(5,555.81)	
Cash Received 12/20/2011 for the reduction of 2008 real estate taxes		(5,767.04)	(5,767.04)	
Estimated 2011 real estate taxes				
2010 taxes	130,211.59			
Estimated increase	4.00 %			
Estimated 2011 taxes	135,420.05			
USE	136,000.00		136,000.00	(136,000.00)
Totals	(128,000.00)	118,888.74	126,888.74	(136,000.00)

Real estate tax history:

Year	Amount	Increase	
	\$		%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%
2003	96,525.62	(4,162.30)	-4.13%
2004	98,669.73	2,144.11	2.22%
2005	99,674.38	1,004.65	1.02%
2006	100,667.32	992.94	1.00%
2007	99,592.60	(1,074.72)	-1.07%
2008	100,591.89	999.29	1.00%
2009	124,779.46	24,187.57	24.05%
2010	130,211.59	5,432.13	4.35%

See Accountants' Compilation Report

Provider Name: Glen Elston Nursing & Rehab Centre
Provider I.D. #: 0004861
Year Ended: December 31, 2011

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Jennifer Evaskus	5/5/2011	Northbrook, Il	Open Arms Solutions Certified Dementia Practioner	260
Daniel Glenner	4/15/2011	Chicago, Il	Continental Testing Administrator Licensure Exam	301
Jennifer Evaskus	6/7,6/9, 6/14, 6/16 6/21, 6/23	Des Plaines, Il	Oakton Community College 36 Hour Basic Orientation Course for Activity Directors	450
Jennifer Evaskus	6/22/2011	Chicago, Il	NCCDP Dementia/Alzheimer's course	100
Nursing & Respiratory Staff	8/24/2011	Chicago, Il	PEL/VIP Medical Staffing Pulse OxTrach Care Suctioning	260
Nursing & Administrative Staff	7/19/2011	Chicago, Il	Prairie State College Conflict Resolution	125
Nursing Staff	9/26/2011	Chicago, Il	Omnicare Edu-Nurse IV Training	225
			Allocated From Management Company	436
			Allocated From Therapy Masters	747
			Total	2,904

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gas Cards/ Allowance	Employee Reimbursement: Parking, Mileage, Tolls	Vehicle Sticker	Total
Direct Expense	34,901	3,158	99	38,158
Non-Allowable auto expense - marketing				-3,636
Allocated from Therapy Masters, Inc.				289
Allocated from Management Company				1,771
TOTAL	34,901	3,158	99	36,582

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 103.052/460292 0.223883969	GLENCREST 111.372/460,292 0.241959452	GLEN OAKS 101.896/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382			
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-	17,496	43,614	
1998 BUILDING RENOVATION														
GENERAL CONTRACTOR	957,570		957,570		957,570									
ELECTRICAL CONTRACTOR	275,576		275,576		275,576									
HVAC CONTRACTOR	182,130		182,130		182,130									
PLUMBING CONTRACTOR	68,599		68,599		68,599									
ARCHITECT FEES	115,968		115,968		115,968									
OTHER FEES AND PERMITS	33,024		33,024		33,024									
SECURITY SYSTEM	17,953		17,953		17,953									
TELEPHONE SYSTEM	12,500		12,500		12,500									
MISC. BUILDING COMPONENTS	24,226		24,226		24,226									
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126									
LANDSCAPING	30,000		30,000		30,000									
SPRINKLER SYSTEM	10,720		10,720		10,720									
HVAC SYSTEMS	24,749	-24,749	0		0									
WALL CONSTRUCTION	10,235	-10,235	0		0									
ELECTRICAL	10,634	-10,634	0		0									
MISC. IMPROVEMENTS	26,075	-26,075	0		0									
ASPHALT DRIVEWAY	5,900	-5,900	0		0									
					2,064,392	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458	
1999 ACCORD ELECTRIC				17,929	17,929									
HMS + ASSOCIATES-INTERIOR				31,505	31,505									
SAM MORMINO-LANDSCAPING				1,050	1,050									
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468									
MISC.				11,076	11,076									
					2,127,420	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409	
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000									
					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2001 NO ADDITIONS														
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358	
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825									
					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2004 NO ADDITIONS					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2005 NO ADDITIONS					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
2006 NO ADDITIONS					2,135,245	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS GLENBRIDGE 93767 0.192053401 GLENCREST 95,262 0.195115457		GLEN OAKS 106,511 0.218155638	GLEN ELSTON 40,267 0.082474797	GLENSHIRE 78,093 0.159949942	GLENLAKE 74,334 0.152250765	TOTAL 488,234 1	
2007 NO ADDITIONS					2,135,245	1,813,758	348,338	353,892	395,682	149,589	290,111	276,146	1,813,758	
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS GLENBRIDGE 93929 18.66% GLENCREST 92,291 18.34%		GLEN OAKS 105,965 21.05%	GLEN ELSTON 37,609 7.47%	GLENSHIRE 81,480 16.19%	GLENLAKE 76,498 15.20%	BRENTWOOD 15,564 3.09%	TOTAL 503,336 1
2008 NO ADDITIONS					2,135,245	1,813,758	338,471	332,568	381,842	135,523	293,611	275,659	56,084	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13% GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2009 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13% GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2010 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758
						NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS GLENBRIDGE 92,668 17.13% GLENCREST 90,627 16.75%		GLEN OAKS 105,904 19.58%	GLEN ELSTON 37,909 7.01%	GLENSHIRE 82,060 15.17%	GLENLAKE 82,504 15.25%	BRENTWOOD 49,247 9.10%	TOTAL 540,919 100.00%
2011 NO ADDITIONS					2,135,245	1,813,758	310,726	303,882	355,107	127,113	275,156	276,645	165,130	1,813,758

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

SCHEDULE K

Page 21
F. Dues, Fees, Subscriptions and Promotions

Description	AMOUNT
Illinois Council on Long Term Care Dues	10,823
Division of Professional Regulation License Fee	100
Employee Reimbursement - Dues and Fees	103
Employment Fees	25,898
Secretary of State Annual Report Fee	100
City of Chicago Annual Business License, Elevator & Health Inspection Fees	2,400
Non-allowable Illinois Council on Long Term Care Fees	-2,874
Total adjustments page 21, Sch F.	36,550

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENT:

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
1998 PARKING LOT REPAVING	5,900	6,647	6,647	6,647					
LEASEHOLD IMPROVEMENTS -	87,339		5,900	5,900					
ADDITIONAL CONSTRUCTION COSTS			87,339	87,339					
FARGO BUILDING				<u>99,886</u>	22,363	24,168	22,112	8,945	22,298
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710					
ADDITIONAL CONSTRUCTION COSTS				<u>141,596</u>	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING									
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000					
				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
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				<u>146,596</u>	<u>28,154</u>	<u>28,603</u>	<u>31,981</u>	<u>12,090</u>	<u>23,448</u>
									<u>22,319</u>
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				<u>15,036</u>	<u>30,163</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>	<u>24,565</u>
				<u>161,632</u>	<u>29,637</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>	<u>4,998</u>
									<u>161,632</u>
RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009									
				<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
				92,668	90,627	105,904	37,909	82,060	82,504
				17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
					<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>14,715</u>
									<u>161,632</u>
RECALCULATION BASED ON 2009 CENSUS									
				<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
				92,668	90,627	105,904	37,909	82,060	82,504
				17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2010 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
					<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>14,715</u>
									<u>161,632</u>
				Amounts as reported on cost report:	27,464	26,860	31,387	11,235	24,320
				Differences due to error in formula:	-226	-220	-258	-93	-200
				(Total allocated over 99.18 % not 100.00 %)					-201
									-119
									160,314
									-1,318
RECALCULATION BASED ON 2009 CENSUS									
				<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
				92,668	90,627	105,904	37,909	82,060	82,504
				17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS				<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
					<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>14,715</u>
									<u>161,632</u>

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