

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: <u>0004861</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Elston Nrsg & Rehab Centre</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2012</u> to <u>12/31/2012</u> 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.	
Address: <u>4340 N Keystone Ave</u> <u>Chicago</u> <u>60641</u>			
NumberCityZip Code			
County: <u>Cook</u>			
Telephone Number: <u>(773) 545-8700</u> Fax # <u>(773) 545-9444</u>			
HFS ID Number: _____		Officer or Administrator of Provider Paid Preparer	
Date of Initial License for Current Owners: <u>1/01/1971</u>			
Type of Ownership:			
☐ VOLUNTARY, NON-PROFIT ☐ Charitable Corp. ☐ Trust IRS Exemption Code _____ ☒ PROPRIETARY ☐ Individual ☐ Partnership ☐ Corporation ☒ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____			

☐ GOVERNMENTAL☐ State☐ County☐ Other _____

Facility Name & ID Number Elston Nrsg & Rehab Centre# 0004861 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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 bedsN/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>30,744</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>33</u>	Intermediate (ICF)	<u>33</u>	<u>12,078</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>42,822</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>5,353</u>	<u>126</u>	<u>2,990</u>	<u>8,469</u>	8
9	SNF/PED					9
10	ICF	<u>30,334</u>	<u>715</u>	<u>0</u>	<u>31,049</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>35,687</u>	<u>841</u>	<u>2,990</u>	<u>39,518</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 92.28%

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?

YesG. 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 2,489Medicare 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: 12/31/12Fiscal Year: 12/31/12

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	242,653	30,767	24,816	298,236		298,236		298,236		1
2	Food Purchase		276,531		276,531	(11,338)	265,193	(25,543)	239,650		2
3	Housekeeping	117,071	30,041		147,112		147,112		147,112		3
4	Laundry	54,329	6,292	3,699	64,320		64,320		64,320		4
5	Heat and Other Utilities			90,136	90,136		90,136	2,318	92,454		5
6	Maintenance	54,952	31,391	53,938	140,281		140,281	4,251	144,532		6
7	Other (specify):* Allocated Employee Benefits							249	249		7
8	TOTAL General Services	469,005	375,022	172,589	1,016,616	(11,338)	1,005,278	(18,725)	986,553		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	1,585,947	186,597	195,523	1,968,067		1,968,067	(65,264)	1,902,803		10
10a	Therapy		1,080	254,390	255,470		255,470	(33,116)	222,354		10a
11	Activities	46,763	4,845	2,400	54,008		54,008		54,008		11
12	Social Services	95,490		3,848	99,338		99,338		99,338		12
13	CNA Training										13
14	Program Transportation			6,296	6,296		6,296		6,296		14
15	Other (specify):* Allocated Employee Benefits							21,848	21,848		15
16	TOTAL Health Care and Programs	1,728,200	192,522	471,457	2,392,179		2,392,179	(76,532)	2,315,647		16
	C. General Administration										
17	Administrative	131,925		503,677	635,602		635,602	(489,109)	146,493		17
18	Directors Fees										18
19	Professional Services			73,311	73,311	(8,131)	65,180	(4,176)	61,004		19
20	Dues, Fees, Subscriptions & Promotions			36,932	36,932	1,500	38,432	1,143	39,575		20
21	Clerical & General Office Expenses	53,816	45,351	33,141	132,308	(1,500)	130,808	235,161	365,969		21
22	Employee Benefits & Payroll Taxes			608,122	608,122	11,338	619,460		619,460		22
23	Inservice Training & Education			1,500	1,500		1,500	831	2,331		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			58,216	58,216	(18,267)	39,949	(2,598)	37,351		25
26	Insurance-Prop.Liab.Malpractice			242,760	242,760		242,760	1,581	244,341		26
27	Other (specify):* Allocated Employee Benefits							41,465	41,465		27
28	TOTAL General Administration	185,741	45,351	1,557,659	1,788,751	(15,060)	1,773,691	(215,702)	1,557,989		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,382,946	612,895	2,201,705	5,197,546	(26,398)	5,171,148	(310,959)	4,860,189		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			50,086	50,086		50,086	3,953	54,039			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes					8,131	8,131	111,073	119,204			33
34	Rent-Facility & Grounds			788,214	788,214		788,214	(788,214)				34
35	Rent-Equipment & Vehicles			13,006	13,006	18,267	31,273	3,853	35,126			35
36	Other (specify):*											36
37	TOTAL Ownership			851,306	851,306	26,398	877,704	(669,335)	208,369			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		109,943	16,440	126,383		126,383		126,383			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			289,000	289,000		289,000		289,000			42
43	Other (specify):* Non-Allowable			276,342	276,342		276,342	(276,342)				43
44	TOTAL Special Cost Centers		109,943	581,782	691,725		691,725	(276,342)	415,383			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,382,946	722,838	3,634,793	6,740,577		6,740,577	(1,256,636)	5,483,941			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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,194)	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	(18,929)	30		9
10	Interest and Other Investment Income	252	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(645)	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	(1,953)	43		19
20	Contributions	(1,600)	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	(257,860)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(14,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(244,583)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (544,512)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(712,124)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (712,124)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,256,636)		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	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Elston Nrsg & Rehab CentreID# 0004861Report Period Beginning: 1/01/2012Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (14,923)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(50,341)	10	2
3	Adjust Mgt Co. food to cost	(25,543)	2	3
4	Non-allowable professional fees	(34,042)	19	4
5	Non-allowable office expense	(675)	43	5
6	Non-allowable patients clothing	(284)	43	6
7	Non-allowable auto expense - marketing	(4,191)	25	7
8	Non-allowable Illinois Council on Long Term Care Fees	(5,887)	20	8
9	Non-allowable owner interest expense	(108,697)	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	(244,583)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nrsg & Rehab Centre # 0004861 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(25,543)	0	0	0	0	0	0	0	0	0	0	(25,543)	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	2,318	0	0	0	0	0	0	0	0	2,318	5
6	Maintenance	0	0	4,250	0	1	0	0	0	0	0	0	4,251	6
7	Other (specify):*	0	0	249	0	0	0	0	0	0	0	0	249	7
8	TOTAL General Services	(25,543)	0	6,817	0	1	0	0	0	0	0	0	(18,725)	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	(65,264)	0	0	0	0	0	0	0	0	0	0	(65,264)	10
10a	Therapy	0	0	0	0	(33,116)	0	0	0	0	0	0	(33,116)	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	21,848	0	0	0	0	0	0	21,848	15
16	TOTAL Health Care and Programs	(65,264)	0	0	0	(11,268)	0	0	0	0	0	0	(76,532)	16
	C. General Administration													
17	Administrative	0	0	(489,109)	0	0	0	0	0	0	0	0	(489,109)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(34,042)	0	17,095	11,141	1,630	0	0	0	0	0	0	(4,176)	19
20	Fees, Subscriptions & Promotions	(5,887)	0	2,745	0	4,285	0	0	0	0	0	0	1,143	20
21	Clerical & General Office Expenses	(5,194)	0	238,570	0	1,785	0	0	0	0	0	0	235,161	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	336	0	495	0	0	0	0	0	0	831	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,191)	0	1,302	0	291	0	0	0	0	0	0	(2,598)	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,581	0	0	0	0	0	0	0	0	1,581	26
27	Other (specify):*	0	0	41,320	0	145	0	0	0	0	0	0	41,465	27
28	TOTAL General Administration	(49,314)	0	(186,160)	11,141	8,631	0	0	0	0	0	0	(215,702)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(140,121)	0	(179,343)	11,141	(2,636)	0	0	0	0	0	0	(310,959)	29

Summary B

12/31/2012

Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	(to Sch V, col.7)	
Depreciation	(18,929)	0	5,732	17,089	61	0	0	0	0	0	0	3,953	30	
Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31	
Interest	(108,445)	0	0	108,445	0	0	0	0	0	0	0	0	32	
Real Estate Taxes	0	0	4,083	106,990	0	0	0	0	0	0	0	111,073	33	
Rent-Facility & Grounds	0	0	0	(788,214)	0	0	0	0	0	0	0	(788,214)	34	
Rent-Equipment & Vehicles	0	0	3,853	0	0	0	0	0	0	0	0	3,853	35	
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36	
TOTAL Ownership	(127,374)	0	13,668	(555,690)	61	0	0	0	0	0	0	(669,335)	37	
Ancillary Expense														
E. Special Cost Centers														
Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38	
Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39	
Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40	
Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41	
Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42	
Other (specify):*	(277,017)	0	0	675	0	0	0	0	0	0	0	(276,342)	43	
TOTAL Special Cost Centers	(277,017)	0	0	675	0	0	0	0	0	0	0	(276,342)	44	
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(544,512)	0	(165,675)	(543,874)	(2,575)	0	0	0	0	0	0	(1,256,636)	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.

☒ 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 LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V		Total from Page 6A	503,677	Glen Health and Home Management, Inc.	A	338,002	(165,675)	2
3	V								3
4	V		Total from Page 6B	788,214	Elston Real Estate & Development, L.L.C.	B	244,340	(543,874)	4
5	V								5
6	V		Total from Page 6C	254,207	Therapy Masters, Inc.	C	251,632	(2,575)	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			\$ 1,546,098			\$ 833,974	\$ * (712,124)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Elston Nrsg & Rehab Centre

0004861

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 503,677	Glen Health and Home Management, Inc.	A	\$	(503,677)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	2,318	2,318	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,820	2,820	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	17,095	17,095	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,745	2,745	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	15,735	15,735	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	41,569	41,569	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	336	336	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	1,302	1,302	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	1,581	1,581	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	5,732	5,732	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	4,083	4,083	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	3,853	3,853	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,430	1,430	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	14,568	14,568	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	222,835	222,835	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(41,569)	(41,569)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	249	249	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	2,536	2,536	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	38,784	38,784	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 503,677			\$ 338,002	\$ * (165,675)	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	\$ 675	\$ 675	15
16	V	32	Interest Income		Elston Real Estate & Development, L.L.C.	B	(252)	(252)	16
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	108,697	108,697	17
18	V	34	Rental Income	788,214	Elston Real Estate & Development, L.L.C.	B		(788,214)	18
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	106,990	106,990	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	11,141	11,141	21
22	V								22
23	V								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			\$ 788,214			\$ 244,340	\$ * (543,874)	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	\$ 254,207	Therapy Masters, Inc.	C	\$ 221,091	\$ (33,116)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	1,630	1,630	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	18	18	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	8	8	18
19	V	21	Clerical		Therapy Masters, Inc.	C	399	399	19
20	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	21,993	21,993	20
21	V	23	Training and Education		Therapy Masters, Inc.	C	495	495	21
22	V	25	Auto Expenses		Therapy Masters, Inc.	C	291	291	22
23	V	20	Employment Fees		Therapy Masters, Inc.	C	4,259	4,259	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	C	1,386	1,386	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(21,993)	(21,993)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	21,848	21,848	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	145	145	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	61	61	28
29	V	6	Repairs and Maintenance		Therapy Masters, Inc.	C	1	1	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			\$ 254,207			\$ 251,632	\$ * (2,575)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nrsg & Rehab Centre # 0004861 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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 %	195,973	4	7.13 %	Salary	\$ 14,568	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	41,069	3	7.13 %	Salary	3,053	Ln21, Col 7	2
3	Daniel Glenner	Administrator	Administrative	0.00 %	28,065	3	7.13 %	Salary	2,086	Ln21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	27,064	3	7.13 %	Salary	2,012	Ln21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	50,166	3	7.13 %	Salary	3,729	Ln21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	195,973	4	7.13 %	Salary	14,568	Ln21, Col 7	6
7	Daniel Glenner	Administrator	Administrative	0.00 %		40	100.00%	Salary	89,568	Ln17, Col 1	7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 129,584		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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

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

	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	571,140	7	\$ 33,508	\$	39,518	\$ 2,318	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		39,518	2,820	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		39,518	17,095	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		39,518	2,745	4
5	21	Clerical	Resident Days	571,140	7	227,419		39,518	15,735	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		39,518	41,569	6
7	23	Training and Education	Resident Days	571,140	7	4,849		39,518	336	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		39,518	1,302	8
9	26	Insurance	Resident Days	571,140	7	22,852		39,518	1,581	9
10	30	Depreciation	Resident Days	571,140	7	82,841		39,518	5,732	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		39,518	4,083	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		39,518	3,853	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	39,518	1,430	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	39,518	14,568	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	39,518	222,835	15
16	22	Employee Benefits	Payroll						(41,569)	16
17	7	Employee Benefits - Janitorial	Payroll						249	17
18	27	Employee Benefits - Officer's	Payroll						2,536	18
19	27	Employee Benefits - Admin	Payroll						38,784	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 338,002	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	\$ 1,347,732	1/01/2034	0.0800	\$ 108,697	1	
2								Non-allowable owner interest expense:				(108,697)	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	\$ 1,347,732			\$	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	\$ 1,347,732			\$	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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.		\$	136,000	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.)		\$	129,670	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(6,330)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	135,000	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.)		\$	8,131	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 \$ 23,736 For 2009 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	(23,736)	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	113,065	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	99,593	8	
		2008	100,592	9	
		2009	124,779	10	
		2010	130,212	11	
		2011	129,670	12	
See Attached Schedule G For Calculation Of 2012 Real Estate Tax Accrual		13	FOR BHF USE ONLY		
		13	FROM R. E. TAX STATEMENT FOR 2011	\$	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

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME
Elston Nrsg & Rehab Centre

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 2011 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 2011.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. 13-15-404-035-0000	4340 North Keystone, Chicago IL	\$ 129,670.04	\$ 129,670.04
2. Allocated from Management Co:	Allocated portion to nursing home	\$ 64,298.88	\$ 4,083.00
3. Storage Building	4352 North Keystone, Chicago IL	\$ 13,867.92	\$ 2,055.72
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 207,836.84	\$ 135,808.76

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

28,220

B. General Construction Type:

Exterior

Brick

Frame

Concrete & Steel

Number of Stories

Three

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

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

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

ELSTON REAL ESTATE & DEVELOPMENT LLC OWNS A BUILDING AT 4352 N. KEYSTONE. THIS BUILDING IS NOT ON THE

GROUND 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-RIFFIC 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:			5,878	2
	3 TOTALS	32,580		\$ 45,878	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1		2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4	117		1971	1964	\$ 1,178,900	\$	30	\$		\$ 1,178,900	4	
5											5	
6	Alloc from			1996	127,113			3,305	3,305		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											12	
13											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 Nrsg & Rehab Centre

0004861

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	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									47
48									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)		\$ 1,856,358	\$		\$ 3,305	\$ 3,305	\$ 1,729,245	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 Nrsg & Rehab Centre

0004861

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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 12A, Carried Forward		\$ 1,856,358	\$		\$ 3,305	\$ 3,305	\$ 1,729,245	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									11
12									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		10			7,438	15
16	Remove lobby wall and install ceiling	2001	13,864		10			13,864	16
17									17
18	Sprinkler system heads	2001	2,750		10			2,750	18
19	Tile project	2001	2,983		10			2,983	19
20	New entrance addition project	2001	20,000		10			20,000	20
21	Cabinets and shelving	2001	1,841		10			1,841	21
22	Custom wardrobes	2001	11,123		10			11,123	22
23	Illinois Improvement project	2002	12,223	614	10	614		12,223	23
24	Furnish and install automatic door equipment	2002	13,378	667	10	667		13,378	24
25	Lighting for entrance	2002	3,500	175	10	175		3,500	25
26	Grout and mortar for ceramic wall tile	2002	3,137	154	10	154		3,137	26
27	Wallcovering installation	2002	21,647	1,080	10	1,080		21,647	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900	4,604	10	4,604		99,900	28
29	Awning	2002	5,850	293	10	293		5,850	29
30	Affiliated Customer Service project	2002	1,160	58	10	58		1,160	30
31	Affiliated Customer Service project	2002	1,995	95	10	95		1,995	31
32	Electrical project	2002	2,860	143	10	143		2,860	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,182,921	\$ 7,883		\$ 11,188	\$ 3,305	\$ 2,055,808	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 Nrsg & Rehab Centre

0004861

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

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 12B, Carried Forward		\$ 2,182,921	\$ 7,883		\$ 11,188	\$ 3,305	\$ 2,055,808	1
2	Installation of one convex awning	2002	3,800	190	10	190		3,800	2
3	Elevator modernization project	2003	27,800	2,780	10	2,780		26,410	3
4	Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		2,850	4
5	HVAC wall unit project	2003	1,200	120	10	120		1,140	5
6	Elevator modernization project	2004	3,000	300	10	300		2,550	6
7									7
8	Fire protection project	2004	1,435	144	10	144		1,224	8
9	Installation of camera and alarm for patio door	2004	1,952	195	10	195		1,658	9
10	Replace upper tube on leaking boiler	2004	1,063	106	10	106		901	10
11	Installation of solid state drive assembly for elevator door	2004	1,180	118	10	118		1,003	11
12	Adjust restrictor on passenger elevator	2004	1,366	137	10	137		1,164	12
13	Storage Building	2004	58,947	1,965	30	1,965		17,685	13
14	Install pipe railing connections	2005	9,600	960	10	960		7,200	14
15	Furnish and install new roller guides to elevator	2005	3,450	345	10	345		2,588	15
16	Furnish and install vertical rod devices	2005	2,246	225	10	225		1,687	16
17									17
18	Remove and install new detector edge on elevator	2005	1,850	185	10	185		1,388	18
19	Build and install custom wardrobes with drawers	2005	38,868	3,887	10	3,887		29,152	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293	129	10	129		968	20
21	Elevator modernization project	2004	3,700	370	10	370		3,145	21
22	New elevator controller and fixtures	2006	44,711	4,471	10	4,471		29,062	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		5,512	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	295	10	295		1,623	24
25	Reroute flood pump to outside basin	2007	2,500	250	10	250		1,375	25
26	Furnish and install new powerflame burner	2007	9,100	910	10	910		5,005	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		4,315	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		1,440	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		1,710	29
30					10			7,137	30
31	Installation of fire extinguisher system	2009	2,900	290	10	290		1,015	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		1,750	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,440,902	\$ 29,562		\$ 32,867	\$ 3,305	\$ 2,222,265	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		\$ 2,440,902	\$ 29,562		\$ 32,867	\$ 3,305	\$ 2,222,265	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		1,561	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		1,015	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		2,793	4
5	Roofing project	2009	24,650	2,465	10	2,465		8,628	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	838	10	838		2,095	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	991	10	991		2,478	7
8	Install sprinkler heads in elevator shaft, electrical closet	2012	5,250	263	10	263		263	8
9	Furnish and install 12 resident room entrance doors on the first	2012	28,500	1,425	10	1,425		1,425	9
10	and second floors and 24 resident room washroom doors on								10
11	the first and second floors - paint exterior building eve								11
12	Remove cove base and install vinyl tile on the first floor corridor	2012	28,970	1,449	10	1,449		1,449	12
13	and the third floor corridor								13
14	Furnish and install lower nest of tubes for pacific boiler	2012	4,805	240	10	240		240	14
15	Install double sink, hand sink, copper supply lines in kitchen	2012	2,600	130	10	130		130	15
16	Custom built-in cabinetry	2012	8,650	433	10	433		433	16
17	Custom built-in cabinetry, desk, tables and shelves	2012	4,180	209	10	209		209	17
18									18
19									19
20	See Attached Schedule L:								20
21	Leasehold Improvements Allocated from Management Company:	1998	7,001						21
22	Leasehold Improvements Allocated from Management Company:	1999	2,924						22
23	Leasehold Improvements Allocated from Management Company:	2000	350						23
24	Leasehold Improvements Allocated from Management Company:	2008	1,053			126	126	10,304	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)		\$ 2,593,459	\$ 39,539		\$ 42,970	\$ 3,431	\$ 2,255,288	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	\$70,522	\$7,182	\$7,182		5, 10 years	\$34,487	71
72	Current Year Purchases					5, 10 years		72
73	Fully Depreciated Assets	607,288	1,525	1,525		5,7,10years	607,288	73
74	Allocated from Therapy Masters, Mgt Co:	57,526		676	676		55,104	74
75	TOTALS	\$735,336	\$8,707	\$9,383	\$676		\$696,879	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:			11,815		1,686	1,686		7,701	79
80	TOTALS			\$47,833	\$	\$1,686	\$1,686		\$43,719	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)	\$3,422,506	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$48,246	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$54,039	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$5,793	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,995,886	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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.
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: \$14,581Description: Ice-maker \$1,270, Postage meter \$480, Copy Machine \$11,256, Allocated from Mgt Co: \$1,575
(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	\$8,725	17
18	Patient Care	2009 Toyota Sienna	575.00	1,150	18
19	Patient Care	2012 Toyota Sienna	699.34	8,392	19
20	Allocated from Management Company:			2,278	20
21	TOTAL		\$#####	\$20,545	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 Ending	Annual Rent
12.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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?

☐ YES

☒ NO

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.

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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		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)	\$			

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

HFS 3745 (N-4-99)

IL478-2471

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	2,125	\$ 119,213	\$ 224	2,125	\$ 119,437	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		121	6,973		121	6,973	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		2,136	128,021	856	2,136	128,877	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				109,943		109,943	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 3					16,440 184		16,440 184	13
14	TOTAL			\$	4,382	\$ 254,207	\$ 127,647	4,382	\$ 381,854	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 525,302	\$ 1,044,858	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,572,039	3,572,039	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	107,889	107,889	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	11,927	23,286	8
9	Other(specify): <u>Rent Receivable/Accr Rent</u>	(1,220,066)	(600,000)	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,997,091	\$ 4,148,072	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		45,878	13
14	Buildings, at Historical Cost		1,306,013	14
15	Leasehold Improvements, at Historical Cost	1,073,170	1,287,446	15
16	Equipment, at Historical Cost	738,651	783,169	16
17	Accumulated Depreciation (book methods)	(1,596,222)	(2,995,886)	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): <u>Deposits</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 215,599	\$ 426,620	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,212,690	\$ 4,574,692	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 210,061	\$ 210,061	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	64,301	64,301	28
29	Short-Term Notes Payable		25,590	29
30	Accrued Salaries Payable	161,271	161,271	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,570	2,570	31
32	Accrued Real Estate Taxes(Sch.IX-B)		135,000	32
33	Accrued Interest Payable		8,985	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	851,463	851,463	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,289,666	\$ 1,459,241	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,322,142	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)	\$	\$ 1,322,142	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,289,666	\$ 2,781,383	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,923,024	\$ 1,793,309	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,212,690	\$ 4,574,692	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,782,053	1
2	Restatements (describe):		2
3	Adjust Beginning Balance of Retained Earnings @ 1/01/12	179,922	3
4	For Provider Participation Tax J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,961,975	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(38,951)	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)	\$ (38,951)	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)	\$ 1,923,024	24

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nrsg & Rehab Centre# 0004861Report Period Beginning: 1/01/2012Ending: 12/31/2012

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

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

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,192,383	1
2	Discounts and Allowances for all Levels	(523,025)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,669,358	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	670,559	6
7	Oxygen	44,129	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 714,688	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	128,212	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,825	19
20	Radiology and X-Ray	3,915	20
21	Other Medical Services	154,983	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 294,935	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,145	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,145	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	18,500	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 18,500	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,701,626	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,016,616	31
32	Health Care	2,392,179	32
33	General Administration	1,788,751	33
	B. Capital Expense		
34	Ownership	851,306	34
	C. Ancillary Expense		
35	Special Cost Centers	402,725	35
36	Provider Participation Fee	289,000	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,740,577	40
41	Income before Income Taxes (line 30 minus line 40)**	(38,951)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (38,951)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 4,815,534	44
45	Private Pay - Net Inpatient Revenue	219,780	45
46	Medicare - Net Inpatient Revenue	590,848	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	43,196	47
48	Other-(specify) _____		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,669,358	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

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

SEE ACCOUNTANTS' COMPILATION REPORT

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,884	2,065	\$ 80,631	\$ 39.05	1
2	Assistant Director of Nursing	2,017	2,131	64,619	30.32	2
3	Registered Nurses	13,012	13,917	360,810	25.93	3
4	Licensed Practical Nurses	14,138	15,432	369,845	23.97	4
5	CNAs & Orderlies	57,040	63,251	672,067	10.63	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,766	5,181	46,763	9.03	10
11	Social Service Workers	5,258	5,644	95,490	16.92	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,767	6,477	82,124	12.68	14
15	Cook Helpers/Assistants	12,909	14,047	160,529	11.43	15
16	Dishwashers					16
17	Maintenance Workers	3,904	4,279	54,952	12.84	17
18	Housekeepers	8,087	9,076	117,071	12.90	18
19	Laundry	4,266	4,812	54,329	11.29	19
20	Administrator	1,985	2,131	89,568	42.03	20
21	Assistant Administrator	1,839	1,951	42,357	21.71	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,705	5,897	53,816	9.13	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)Ward Clerks	2,033	2,201	37,975	17.25	33
34	TOTAL (lines 1 - 33)	144,610	158,492	\$ 2,382,946 *	\$ 15.04	34

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	\$ 24,816	Ln 1, Col 3	35
36	Medical Director	Monthly	9,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,127	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln11, Col 3	44
45	Social Service Consultant	59	3,368	Ln12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	480	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	107	\$ 47,191		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	6,877	\$ 185,686	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	6,877	\$ 185,686		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

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 %	\$ 89,568	Workers' Compensation Insurance	\$	201,532	IDPH License Fee	\$ 3,980
Charlene Wells	Asst Administrator	0.00 %	35,280	Unemployment Compensation Insurance		30,941	Advertising: Employee Recruitment	125
Rinu Roy	Asst Administrator	0.00 %	7,077	FICA Taxes		178,820	Health Care Worker Background Check	
				Employee Health Insurance		94,800	(Indicate # of checks performed 46)	460
				Employee Meals		11,338	Patient Background Checks 104	1,040
				Illinois Municipal Retirement Fund (IMRF)*				
				Chicago Head Tax		3,784	See Attached Schedule K:	26,940
				Other Employee Benefits		3,293		
				Union Health and Welfare		72,339	Allocated from Therapy Masters, Inc.:	4,285
				Union Pension		21,338	Allocated from Management Company:	2,745
				401K Match		1,271	Less: Public Relations Expense (	
				Uniform Allowance		4	Non-allowable advertising (	
				See Attached Schedule D:		0	Yellow page advertising (	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$	619,460	TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 131,925							\$ 39,575	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 503,677				Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	
							Entertainment Expense (	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							(agree to Sch. V, line 24, col. 8)	
\$ 503,677							TOTAL	
C. Professional Services								
Vendor/Payee	Type		Amount					
			\$					
See Attached Schedule C:			61,004					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	
\$ 61,004								

* 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 \$5,345
- (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.

\$ 19,616

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.

\$ 289,000

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

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

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ 11,338

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 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Elston Nursing and Rehabilitation Centre, Ltd.
12/31/2012
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
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 B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	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	38,901	36,240	36,471	22,100	31,682	30,579	195,973
Jonathan Glenner	8,152	7,595	7,643	4,631	6,640	6,408	41,069
Daniel Glenner	5,571	5,190	5,223	3,165	4,537	4,379	28,065
Elliot Glenner	5,372	5,005	5,037	3,052	4,375	4,223	27,064
David Weinschneider	9,958	9,277	9,336	5,657	8,110	7,828	50,166
Joshua Ray	38,901	36,240	36,471	22,100	31,682	30,579	195,973
Total compensation received from other Nursing Homes	106,855	99,547	100,181	60,705	87,026	83,996	538,310

See Accountants' Compilation Report

XIX. SUPPORT SCHEDULES

SCHEDULE C

Page 21
C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	3,377
IIT Sourcetek	Computers	850
Point ClickCare	Computers	14,195
Maxxsource Computer Leasing	Computers	959
EHealth Data Solutions	Computer Services	3,592
McGladrey LLP	Accounting	22,015
Frost, Ruttenberg & Rothblatt	Accounting	625
Clausen Miller P.C.	Legal	472
Myers, Carden & Sax LLC	Legal	2,670
Polsinelli Shughart	Legal	645
Much Shelist	Legal	1,546
Laner, Muchin, Dombrow, Becker, Ltd	Legal	4,096
Ashman & Stein	Legal	5,458
Cindy Stachura	Consultant	1,225
Personnel Planners, Inc.	Unemployment Consulting	1,650
Prospect Resources, Inc.	Maintenance Consulting	450
Management and Network Services (MNS) - Insurance Claims Manageme	Insurance Claims Management	750
Commitment Consulting	A/R Collections	5,986
Sterling Valuation of Illinois	Real Estate Appraisal	2,750
		<u>73,311</u>

Allocated from Management Co:		
Point ClickCare - Computer Services		82
Lexis Nexis - Computer Services		54
Health Data Systems, Inc. - Computer Services		67
Ashman & Stein - Legal		99
McGladrey LLP - Accounting Services		10,573
Harold Geiser - Accounting		5,651
Frost, Ruttenberg & Rothblatt - Accounting		399
Marilyn P. Dunn - Legal		106

Much Shelist - Legal
Total allocated from Management Co.

64
<u>17,095</u>

Allocated from Elston Real Estate & Development, LLC.:	
Skidelsky & Associates - Real Estate Tax Reduction	185
Skidelsky & Associates - Real Estate Tax Reduction	7,946
Skidelsky & Associates - Real Estate Tax Reduction 4352 N. Keystone Ave.	<u>3,010</u>
Total allocated from Elston Real Estate & Development, LLC.:	<u>11,141</u>
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-185
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-7,946
Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-16,761
Management and Network Services (MNS) - Insurance Claims Management	-750
Commitment Consulting - A/R Collections	-5,986
Sterling Valuation of Illinois - Real Estate Appraisal - non-nursing home related	-2,750
Laner, Muchin, Dombrow, Becker, Ltd. - Legal - out of period	-1,470
Polsinelli, Shughart - Legal - A/R collections	-645
Myers, Carden & Sax, LLC. - Legal - out of period	-2,670
Skidelsky & Associates - Real Estate Tax Reduction 4352 N. Keystone Ave.	<u>-3,010</u>
Total Non-Allowable Expenses:	<u>-34,042</u>
Total allocated from Therapy Masters, Inc.	1,630
Total adjustments page 21, Sch C.	<u><u>-12,307</u></u>
Total Schedule V, line 19, column 8	<u><u>61,004</u></u>

See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	16,434
FUTA	143
SUTA	712
Insurance - Hospital	20,130
Other Employee Benefits	93
Workers Compensation Insurance	598
401K Match	1,334
Employee Benefits	2,124
Total allocated from Management Co.	41,568
Allocated Employee Benefits to Line #'s 7,27	(41,568)
Allocated from Therapy Masters, Inc.	
FICA taxes	13,958
FUTA	158
SUTA	260
Insurance - Hospital	5,176
Other Employee Benefits	365
Workers Compensation Insurance	661
401K Match	1,323
Uniform Allowance	92
Total allocated from Therapy Masters, Inc.	21,993
Allocated Employee Benefits to Line #'s 15,27	(21,993)
Total allocated to Page 21	0

See Accountants' Compilation Report

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Insurance Payable	0
Accrued Union Dues	2,105
Accrued Profit Sharing	554
Refunds Exchange	6,738
Due Con Mutual	-38
Accrued 401K	-270
Accrued Provider Participation Fee - Tax	150,014
Accrued Management Fees	361,333
Due to Third Party	331,027
Total, Page 17, Line 36	<u>851,463</u>

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	(675)	43
Non-allowable patient clothing	(284)	43
Non-allowable owner interest expense	(108,697)	32
Non-allowable professional fees	(34,042)	19
Non-allowable auto expense - marketing	(4,191)	25
Non-allowable Illinois Council on Long Term Care PAC Fees	(5,887)	20
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(14,923)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(50,341)	10
Adjust Mgt. Co. Food to cost	(25,543)	2
Total	<u>(244,583)</u>	

See Accountants' Compilation Report

Elston Real Estate and Development, LLC.
Accrued Real Estate Taxes
12/31/2012

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/2012:	(136,000.00)		(136,000.00)	
2011 real estate taxes paid		129,670.04	129,670.04	
Cash Received 6/08/2012 for the reduction of 2009 real estate taxes		(23,736.40)	(23,736.40)	
Estimated 2012 real estate taxes				
2011 taxes	129,670.04			
Estimated increase	4.00 %			
Estimated 2012 taxes	134,856.84			
USE	135,000.00		135,000.00	(135,000.00)
Totals	(136,000.00)	105,933.64	104,933.64	(135,000.00)

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%
2011	129,670.04	(541.55)	-0.42%

See Accountants' Compilation Report

Provider Name: Glen Elston Nursing & Rehab Centre
Provider I.D. #: 0004861
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Elsa Gonzales, Daniel Glenner	3/21/2012	Skokie, Il	Illinois Council on Long Term Care Reducing Hospital Readmissions	210
Daniel Glenner, Stephanie Duchene Jenny Evaskus	6/6/2012	Skokie, Il	Illinois Council on Long Term Care Behavior De-escalation Part II - Advanced Course	315
Nursing Staff	8/15/2012	Chicago, Il	Omnicare of Northern Illinois Nurse IV Training	450
Jenny Evaskus, Marie Rosete, Stephanie Duchene, Christine Hubbard Daniel Glenner	11/15/2012	Skokie, Il	Illinois Council on Long Term Care New OBRA Standards for F-322 on Tube Feeding	525
			Allocated From Management Company	336
			Allocated From Therapy Masters	495
		Total		2,331

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	35,827	3,923	198	39,948
Non-Allowable auto expense - marketing				-4,191
Allocated from Therapy Masters, Inc.				291
Allocated from Management Company				1,302
TOTAL	<u>35,827</u>	<u>3,923</u>	<u>198</u>	<u>37,351</u>

See Accountants' Compilation Report

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-43,249
1998 BUILDING RENOVATION									
GENERAL CONTRACTOR	957,570		957,570		957,570				
ELECTRICAL CONTRACTOR	275,576		275,576		275,576				
HVAC CONTRACTOR	182,130		182,130		182,130				
PLUMBING CONTRACTOR	68,599		68,599		68,599				
ARCHITECT FEES	115,968		115,968		115,968				
OTHER FEES AND PERMITS	33,024		33,024		33,024				
SECURITY SYSTEM	17,953		17,953		17,953				
TELEPHONE SYSTEM	12,500		12,500		12,500				
MISC. BUILDING COMPONENTS	24,226		24,226		24,226				
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126				
LANDSCAPING	30,000		30,000		30,000				
SPRINKLER SYSTEM	10,720		10,720		10,720				
HVAC SYSTEMS	24,749	-24,749	0						
WALL CONSTRUCTION	10,235	-10,235	0						
ELECTRICAL	10,634	-10,634	0						
MISC. IMPROVEMENTS	26,075	-26,075	0						
ASPHALT DRIVEWAY	5,900	-5,900	0		2,064,392	1,753,573	392,597	424,294	-388,189
1999 ACCORD ELECTRIC				17,929	17,929				
HMS + ASSOCIATES-INTERIOR				31,505	31,505				
SAM MORMINO-LANDSCAPING				1,050	1,050				
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468				
MISC.				11,076	11,076				
					2,127,420	1,807,111	404,583	437,248	-400,041
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000				
					2,132,420	1,811,359	405,534	438,275	-400,981
2001 NO ADDITIONS									
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,275	-400,981
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825				
					2,135,245	1,813,758	406,071	438,856	-401,512

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

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS <u>GLENBRIDGE</u> 93767 0.192053401	<u>GLENCREST</u> 95,262 0.195115457	<u>GLEN OAKS</u> 106,511 0.218155638
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS		
			GLENBRIDGE	GLENCREST	GLEN OAKS
			93929 18.66%	92,291 18.34%	105,965 21.05%
2008 NO ADDITIONS	2,135,245	1,813,758	338,471	332,568	381,842
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		
			GLENBRIDGE	GLENCREST	GLEN OAKS
			92,668 17.13%	90,627 16.75%	105,904 19.58%
2009 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		
			GLENBRIDGE	GLENCREST	GLEN OAKS
			92,668 17.13%	90,627 16.75%	105,904 19.58%
2010 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107
		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		
			GLENBRIDGE	GLENCREST	GLEN OAKS
			92,668 17.13%	90,627 16.75%	105,904 19.58%
2011 NO ADDITIONS	2,135,245	1,813,758	310,726	303,882	355,107

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE J

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

162,425	404,893		
162,425	404,893		
162,425	404,893		
<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>TOTAL</u>
40,267	78,093	74,334	488,234
0.082474797	0.159949942	0.152250765	1
<u>149,589</u>	<u>290,111</u>	<u>276,146</u>	<u>1,813,758</u>

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

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

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

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

XIX. SUPPORT SCHEDULES

SCHEDULE K

Page 21
F. Dues, Fees, Subscriptions and Promotions

Description	AMOUNT
Illinois Council on Long Term Care Dues	11,232
Employment Fees	21,000
CLIA Laboratory Program Certification of Waiver User Fee	150
Secretary of State Annual Report Fee	125
City of Chicago Annual Business License, Elevator & Health Inspection Fees	320
Non-allowable Illinois Council on Long Term Care Fees	-5,887
Total adjustments page 21, Sch F.	<u><u>26,940</u></u>

See Accountants' Compilation Report

SCHEDULE L

IL478-2471

		RECALCULATION BASED ON 2009 CENSUS					
		GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
		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	161,632	27,690	27,080	31,645	11,328	24,520	24,653
Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							
		RECALCULATION BASED ON 2009 CENSUS					
		GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
		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	161,632	27,690	27,080	31,645	11,328	24,520	24,653

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

BRENTWOOD	TOTAL
15,564	503,336
3.09%	100.00%
4,998	161,632

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632

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

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632