

		FOR BHF USE					

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2007
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2007)

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.

<p>I. IDPH License ID Number: <u>0004861</u></p> <p>Facility Name: <u>Elston Nursing & Rehabilitation Centre</u></p> <p>Address: <u>4340 North Keystone</u> <u>Chicago</u> <u>60641</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(773) 545-8700</u> Fax # <u>(773) 545-9444</u></p> <p>HFS ID Number: <u>362493517001</u></p> <p>Date of Initial License for Current Owners: <u>1/01/1971</u></p> <p>Type of Ownership:</p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Charles J. Fischer</u> Telephone Number: <u>(312) 634-4580</u> Please send copies of any audit adjustments to address above.</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2007</u> to <u>12/31/2007</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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____ (Date) _____ (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Firm Name & Address) <u>McGladrey & Pullen LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-4650</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p align="center">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</p>	Officer or Administrator of Provider	(Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) _____ (Date) _____ (Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Firm Name & Address) <u>McGladrey & Pullen LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-4650</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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	84	Skilled (SNF)	84	30,660	1
2		Skilled Pediatric (SNF/PED)			2
3	33	Intermediate (ICF)	33	12,045	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	117	TOTALS	117	42,705	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	6,340	102	3,672	10,114	8
9	SNF/PED					9
10	ICF	29,189	964	0	30,153	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,529	1,066	3,672	40,267	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.29%

D. How many bed-hold days during this year were paid by the Department? 417 (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 3,645

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: 10/31/07 Fiscal Year: 12/31/07

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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	209,098	30,195	15,204	254,497		254,497	4	254,501		1
2	Food Purchase		315,810		315,810	(15,088)	300,722	(49,329)	251,393		2
3	Housekeeping	95,698	32,009		127,707		127,707		127,707		3
4	Laundry	49,619	5,988	7,798	63,405		63,405		63,405		4
5	Heat and Other Utilities			76,207	76,207		76,207	2,733	78,940		5
6	Maintenance	53,096	20,447	48,341	121,884		121,884	4,046	125,930		6
7	Other (specify):* Allocated Employee Benefits							262	262		7
8	TOTAL General Services	407,511	404,449	147,550	959,510	(15,088)	944,422	(42,284)	902,138		8
	B. Health Care and Programs										
9	Medical Director			14,600	14,600		14,600		14,600		9
10	Nursing and Medical Records	1,585,744	173,256	7,168	1,766,168		1,766,168	(53,326)	1,712,842		10
10a	Therapy		297	238,445	238,742		238,742	(83,243)	155,499		10a
11	Activities	64,031	2,371	2,208	68,610		68,610		68,610		11
12	Social Services	45,240		3,852	49,092		49,092		49,092		12
13	CNA Training										13
14	Program Transportation			2,280	2,280		2,280		2,280		14
15	Other (specify):* Allocated Employee Benefits							17,457	17,457		15
16	TOTAL Health Care and Programs	1,695,015	175,924	268,553	2,139,492		2,139,492	(119,112)	2,020,380		16
	C. General Administration										
17	Administrative	167,305		302,010	469,315		469,315	(263,981)	205,334		17
18	Directors Fees										18
19	Professional Services			108,024	108,024	(16,999)	91,025	(6,413)	84,612		19
20	Dues, Fees, Subscriptions & Promotions			23,414	23,414	1,380	24,794	5,884	30,678		20
21	Clerical & General Office Expenses	36,005	28,006	25,288	89,299	(1,280)	88,019	185,241	273,260		21
22	Employee Benefits & Payroll Taxes			415,588	415,588	14,988	430,576		430,576		22
23	Inservice Training & Education			2,640	2,640		2,640	787	3,427		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			27,548	27,548	(8,580)	18,968	3,378	22,346		25
26	Insurance-Prop.Liab.Malpractice			152,513	152,513		152,513	1,222	153,735		26
27	Other (specify):* Allocated Employee Benefits							31,168	31,168		27
28	TOTAL General Administration	203,310	28,006	1,057,025	1,288,341	(10,491)	1,277,850	(42,714)	1,235,136		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,305,836	608,379	1,473,128	4,387,343	(25,579)	4,361,764	(204,110)	4,157,654		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			106,352	106,352		106,352	27,841	134,193			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			16,289	16,289		16,289	105,567	121,856			32
33	Real Estate Taxes					16,999	16,999	110,138	127,137			33
34	Rent-Facility & Grounds			784,947	784,947		784,947	(880,947)	(96,000)			34
35	Rent-Equipment & Vehicles			1,595	1,595	8,580	10,175	4,286	14,461			35
36	Other (specify):*											36
37	TOTAL Ownership			909,183	909,183	25,579	934,762	(633,115)	301,647			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		116,824	8,082	124,906		124,906		124,906			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			275,593	275,593		275,593	(275,593)				43
44	TOTAL Special Cost Centers		116,824	347,731	464,555		464,555	(275,593)	188,962			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,305,836	725,203	2,730,042	5,761,081		5,761,081	(1,112,818)	4,648,263			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.)

		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
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(10,634)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,386)	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	44	43		18
19	Entertainment				19
20	Contributions	(750)	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	(258,728)	43		24
25	Fund Raising, Advertising and Promotional	(4,623)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(10,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Attached Schedule F:</u>	(137,102)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (423,179)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(689,639)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (689,639)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,112,818)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

SEE ACCOUNTANTS' COMPILATION REPORT

Elston Nursing & Rehabilitation Centre

ID# 0004861

Report Period Beginning: 1/01/2007

Ending: 12/31/2007

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjust Mgt Co. medical supplies "A" to cost	\$ (12,543)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(40,784)	10	2
3	Adjust Mgt Co. food to cost	(49,343)	2	3
4	Non-allowable professional fees	(32,106)	19	4
5	Non-allowable trust fees	(635)	43	5
6	Non-allowable patient clothing	(150)	43	6
7	Non-allowable IL Council on Long Term Care fee	(1,541)	20	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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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	(137,102)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

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	4	0	0	0	0	0	0	4	1
2	Food Purchase	(49,343)	0	0	0	14	0	0	0	0	0	0	(49,329)	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	2,733	0	0	0	0	0	0	0	0	2,733	5
6	Maintenance	0	0	4,038	0	8	0	0	0	0	0	0	4,046	6
7	Other (specify):*	0	0	262	0	0	0	0	0	0	0	0	262	7
8	TOTAL General Services	(49,343)	0	7,033	0	26	0	0	0	0	0	0	(42,284)	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	(53,327)	0	0	0	1	0	0	0	0	0	0	(53,326)	10
10a	Therapy	0	0	0	0	(83,243)	0	0	0	0	0	0	(83,243)	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	17,457	0	0	0	0	0	0	17,457	15
16	TOTAL Health Care and Programs	(53,327)	0	0	0	(65,785)	0	0	0	0	0	0	(119,112)	16
	C. General Administration													
17	Administrative	0	0	(263,981)	0	0	0	0	0	0	0	0	(263,981)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(32,106)	0	7,995	17,614	84	0	0	0	0	0	0	(6,413)	19
20	Fees, Subscriptions & Promotions	(1,541)	0	5,972	0	1,453	0	0	0	0	0	0	5,884	20
21	Clerical & General Office Expenses	0	0	182,472	0	2,769	0	0	0	0	0	0	185,241	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	226	0	561	0	0	0	0	0	0	787	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	3,102	0	276	0	0	0	0	0	0	3,378	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,222	0	0	0	0	0	0	0	0	1,222	26
27	Other (specify):*	0	0	30,906	0	262	0	0	0	0	0	0	31,168	27
28	TOTAL General Administration	(33,647)	0	(32,086)	17,614	5,405	0	0	0	0	0	0	(42,714)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(136,317)	0	(25,053)	17,614	(60,354)	0	0	0	0	0	0	(204,110)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

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	0	0	11,743	16,098	0	0	0	0	0	0	0	27,841	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,634)	0	0	116,201	0	0	0	0	0	0	0	105,567	32
33	Real Estate Taxes	0	0	6,055	104,083	0	0	0	0	0	0	0	110,138	33
34	Rent-Facility & Grounds	0	0	0	(880,947)	0	0	0	0	0	0	0	(880,947)	34
35	Rent-Equipment & Vehicles	0	0	4,286	0	0	0	0	0	0	0	0	4,286	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(10,634)	0	22,084	(644,565)	0	0	0	0	0	0	0	(633,115)	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):*	(276,228)	0	0	635	0	0	0	0	0	0	0	(275,593)	43
44	TOTAL Special Cost Centers	(276,228)	0	0	635	0	0	0	0	0	0	0	(275,593)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(423,179)	0	(2,969)	(626,316)	(60,354)	0	0	0	0	0	0	(1,112,818)	45

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning: 1/01/2007 Ending: 12/31/2007

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			
		GlenLake Terrace Nursing & Rehabilitation Ctr,Ltd	Waukegan			

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$		1
2	V	Total from Page 6A	302,010	Glen Health and Home Management, Inc.	A	299,041	(2,969)	2
3	V							3
4	V	Total from Page 6B	880,947	Elston Real Estate & Development, L.L.C.	B	254,631	(626,316)	4
5	V							5
6	V	Total from Page 6C	237,060	Therapy Masters, Inc.	C	176,706	(60,354)	6
7	V							7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A - Owned 100.00 % by Sidney Glenner through attribution				10
11	V			B - Owned 60.00 % constructively by Sidney Glenner				11
12	V			C - Owned 80.00 % by Sidney Glenner 20.00 % by Barry Ray				12
13	V							13
14	Total		\$ 1,420,017			\$ 730,378	\$ * (689,639)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2007Ending: 12/31/2007

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	\$ 302,010	Glen Health & Home Management, Inc.	A	\$	\$ (302,010)	15
16	V	5 Utilities		Glen Health & Home Management, Inc.	A	2,733	2,733	16
17	V	6 Repairs and Maintenance		Glen Health & Home Management, Inc.	A	2,315	2,315	17
18	V	19 Professional Fees		Glen Health & Home Management, Inc.	A	7,995	7,995	18
19	V	20 Licenses, Permits and Inspection		Glen Health & Home Management, Inc.	A	5,972	5,972	19
20	V	21 Clerical		Glen Health & Home Management, Inc.	A	17,934	17,934	20
21	V	22 Employee Benefits and Payroll		Glen Health & Home Management, Inc.	A	31,168	31,168	21
22	V	23 Training and Education		Glen Health & Home Management, Inc.	A	226	226	22
23	V	25 Auto Expenses		Glen Health & Home Management, Inc.	A	3,102	3,102	23
24	V	26 Insurance		Glen Health & Home Management, Inc.	A	1,222	1,222	24
25	V	30 Depreciation		Glen Health & Home Management, Inc.	A	11,743	11,743	25
26	V	33 Real Estate Taxes		Glen Health & Home Management, Inc.	A	6,055	6,055	26
27	V	35 Equipment and Vehicle Rental		Glen Health & Home Management, Inc.	A	4,286	4,286	27
28	V	6 Janitorial Salaries		Glen Health & Home Management, Inc.	A	1,723	1,723	28
29	V	17 Officer's Salaries		Glen Health & Home Management, Inc.	A	38,029	38,029	29
30	V	21 Administrative Salaries		Glen Health & Home Management, Inc.	A	164,538	164,538	30
31	V	22 Employee Benefits		Glen Health & Home Management, Inc.	A	(31,168)	(31,168)	31
32	V	7 Employee Benefits - Janitorial		Glen Health & Home Management, Inc.	A	262	262	32
33	V	27 Employee Benefits - Officer's		Glen Health & Home Management, Inc.	A	5,803	5,803	33
34	V	27 Employee Benefits - Admin		Glen Health & Home Management, Inc.	A	25,103	25,103	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 302,010			\$ 299,041	\$ * (2,969)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2007Ending: 12/31/2007

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 Schedule V	2 Line	3 Cost Per General Ledger		4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization		8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item								
15	V	43	Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 635	\$ 635	15	
16	V	32	Interest Income		Elston Real Estate & Development, L.L.C.	B	(17,410)	(17,410)	16	
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	130,412	130,412	17	
18	V	34	Rental Income	880,947	Elston Real Estate & Development, L.L.C.	B		(880,947)	18	
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	104,083	104,083	19	
20	V	32	Amortization of Mortgage Costs		Elston Real Estate & Development, L.L.C.	B	3,199	3,199	20	
21	V	19	Professional Fees		Elston Real Estate & Development, L.L.C.	B	17,614	17,614	21	
22	V	30	Depreciation		Elston Real Estate & Development, L.L.C.	B	16,098	16,098	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			\$ 880,947			\$ 254,631	\$ * (626,316)	39	

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2007Ending: 12/31/2007

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	\$ 237,060	Therapy Masters, Inc.	C	\$ 153,817	\$ (83,243)	15
16	V	19 Professional Fees		Therapy Masters, Inc.	C	84	84	16
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	27	27	17
18	V	20 Employment Fees		Therapy Masters, Inc.	C	1,426	1,426	18
19	V	6 Plant Supplies		Therapy Masters, Inc.	C	8	8	19
20	V	21 Clerical		Therapy Masters, Inc.	C	165	165	20
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	17,719	17,719	21
22	V	23 Training and Education		Therapy Masters, Inc.	C	561	561	22
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	276	276	23
24	V	2 Food Purchase		Therapy Masters, Inc.	C	14	14	24
25	V	21 Clerical Salaries		Therapy Masters, Inc.	C	2,604	2,604	25
26	V	22 Employee Benefits		Therapy Masters, Inc.	C	(17,719)	(17,719)	26
27	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	17,457	17,457	27
28	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	262	262	28
29	V	10 Nursing Supplies		Therapy Masters, Inc.	C	1	1	29
30	V	1 Dietary Supplies		Therapy Masters, Inc.	C	4	4	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		\$ 237,060			\$ 176,706	\$ * (60,354)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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 %	169,228	6	10.00 %	Salary	\$ 15,212	Ln 17, Col 7	1
2	David Glenner	Vice President	Administrative	0.00 %	84,615	4	10.00 %	Salary	7,606	Ln 17, Col 7	2
3	Jonathan Glenner	Clerical	Clerical	0.00 %	43,784	4	10.00 %	Salary	3,936	Ln 21, Col 7	3
4	Daniel Glenner	Clerical	Clerical	0.00 %	27,179	4	10.00 %	Salary	2,443	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	28,101	4	10.00 %	Salary	2,526	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	169,228	4	10.00 %	Salary	15,212	Ln 21, Col 7	6
7	Barry Ray	Vice President	Administrative	0.00 %	169,228	4	10.00 %	Salary	15,212	Ln 17, Col 7	7
8	David Weinschneider	Administrative	Administrative	0.00 %		36	90.00 %	Salary	18,697	Ln 17, Col 1	8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 80,844		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 & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007

Ending: 2/31/2007

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Glen Health & Home Management, Inc.
 Street Address 5454 West Fargo Avenue
 City / State / Zip Code Skokie, IL 60077
 Phone Number (847) 674-5454
 Fax Number (847) 674-8311

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	488,234	6	\$ 33,143	\$ 40,267	\$ 2,733	1
2	6	Repairs and Maintenance	Resident Days	488,234	6	28,068	40,267	2,315	2
3	19	Professional Fees	Resident Days	488,234	6	96,943	40,267	7,995	3
4	20	Licenses, Permits & Inspection	Resident Days	488,234	6	72,406	40,267	5,972	4
5	21	Clerical	Resident Days	488,234	6	217,451	40,267	17,934	5
6	22	Employee Benefits and Payroll	Resident Days	488,234	6	377,909	40,267	31,168	6
7	23	Training and Education	Resident Days	488,234	6	2,742	40,267	226	7
8	25	Auto Expenses	Resident Days	488,234	6	37,611	40,267	3,102	8
9	26	Insurance	Resident Days	488,234	6	14,819	40,267	1,222	9
10	30	Depreciation	Resident Days	488,234	6	142,381	40,267	11,743	10
11	33	Real Estate Taxes	Resident Days	488,234	6	73,422	40,267	6,055	11
12	35	Equipment and Vehicle Rental	Resident Days	488,234	6	51,971	40,267	4,286	12
13	6	Janitorial Salaries	Resident Days	488,234	6	20,887	20,887	1,723	13
14	17	Officer's Salaries	Resident Days	488,234	6	461,100	461,100	38,029	14
15	21	Administrative Salaries	Resident Days	488,234	6	1,995,010	1,995,010	164,538	15
16	22	Employee Benefits	Payroll					(31,168)	16
17	7	Employee Benefits - Janitorial	Payroll					262	17
18	27	Employee Benefits - Officer's	Payroll					5,803	18
19	27	Employee Benefits - Admin	Payroll					25,103	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 3,625,863	\$ 2,476,997	\$ 299,041	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense		
		YES	NO				Original	Balance					
		A. Directly Facility Related											
Long-Term													
1	JPMorgan Chase Bank, N.A.		X	Mortgage	\$27,810.37	11/4/1998	\$ 3,000,000	\$ 1,621,670	12/31/2012	0.0750	\$ 130,412	1	
2	JPMorgan Chase Bank, N.A.		X	Amortization of mortgage costs							3,199	2	
3												3	
4												4	
5												5	
Working Capital													
6												6	
7												7	
8												8	
9	TOTAL Facility Related				\$27,810.37		\$ 3,000,000	\$ 1,621,670			\$ 133,611	9	
B. Non-Facility Related*													
10											Interest Income Offset:	(11,755)	10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$	\$			\$ (11,755)	14	
15	TOTALS (line 9+line14)						\$ 3,000,000	\$ 1,621,670			\$ 121,856	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.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2006 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elston Nursing & Rehabilitation 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 Cos

Enter the tax index number and real estate tax assessed for 2006 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2006

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>100,667.32</u>	\$ <u>100,667.32</u>
2. <u>Allocated from Management Compe</u>	<u>Allocated portion to nursing home</u>	\$ <u>73,422.00</u>	\$ <u>6,055.00</u>
3. <u>Storage Building</u>	<u>4352 North Keystone, Chicago IL</u>	\$ <u>16,297.00</u>	\$ <u>2,416.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>190,386.32</u>	\$ <u>109,138.32</u>

B. Real Estate Tax Cost Allocation:

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2007

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 and 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
GROUPS 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 BUILDING IS USED BY THE NURSING HOME FOR STORAGE OF ITS' SUPPLIES
AND EQUIPMENT AND ALSO BY AN ENTITY CALLED DOLLAR-RIFFIC DISOUNTS ELSTON LLC THAT IS OWNED BY SIDNEY GLENNER.

TOTAL SQUARE FEET 8,777, SQUARE FEET USED BY THE NURSING HOME 1,260

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>	<u>32,580</u>	<u>1971</u>	<u>\$ 40,000</u>	1
2	<u>Allocated from Management Company:</u>			<u>7,008</u>	2
3	TOTALS	32,580		\$ 47,008	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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		\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5											5
6	Alloc from				149,589			4,235	4,235		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	59	10	59		1,828	29
30	Concrete ramp		1997		1,480	49	10	49		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	40	10	40		1,334	34
35	Install circuits and outlets		1997		2,500	83	10	83		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 & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007 Ending: 12/31/2007

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	\$ 85	10	\$ 85	\$	\$ 2,560	37
38	New brick chimney	1997	11,743	393	10	393		11,743	38
39	Install new sprinkler system	1997	2,685	85	10	85		2,685	39
40	Install alarm system	1997	2,082	71	10	71		2,082	40
41	Brick replacement - chimney	1998	5,330	533	10	533		5,152	41
42	Access control system with back-up power supply	1998	1,318	132	10	132		1,275	42
43	High pressure sodium fixtures	1998	1,900	190	10	190		1,837	43
44	Install door alarm on all three floors	1998	6,515	651	10	651		5,643	44
45	Sprinkler system for all three floors	1999	9,167	917	10	917		7,947	45
46	Fire dampers installation	1999	3,220	322	10	322		2,791	46
47	Fire alarm equipment	1999	8,000	800	10	800		6,933	47
48	Fire alarm equipment	1999	12,000	1,200	10	1,200		10,400	48
49	Concrete	1998	1,755	176	10	176		1,524	49
50	Install gate	1999	1,600	160	10	160		1,387	50
51	Fireproofing	1999	2,250	225	10	225		1,950	51
52	Relocate and rewire nurses call station	1999	2,500	250	10	250		2,167	52
53	Fire dampers installation	1999	2,062	206	10	206		1,786	53
54	Relocate boxes to 8'	1999	1,000	100	10	100		867	54
55	Fire dampers installation	1999	800	80	10	80		693	55
56	Installation of exhaust pipe for the laundry room	1998	1,300	130	10	130		1,127	56
57	Extend iron railings	1998	1,250	125	10	125		1,083	57
58	Relocate and rewire nurses call station	1999	8,800	880	10	880		7,627	58
59	Sprinkler system for all three floors	1999	9,000	900	10	900		7,800	59
60	Sprinkler system for all three floors	1999	9,333	933	10	933		8,087	60
61	Install flow switch	2000	2,300	230	10	230		1,725	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		3,495	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		22,365	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		15,285	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		36,360	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		5,190	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		1,950	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		5,217	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,955,194	\$ 21,923		\$ 26,158	\$ 4,235	\$ 1,764,669	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 & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007 Ending: 12/31/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,955,194	\$ 21,923		\$ 26,158	\$ 4,235	\$ 1,764,669	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028	1,102	10	1,102		8,265	2
3	Bernardsville border	2000	1,575	158	10	158		1,185	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669	166	10	166		1,245	4
5	Emerson wall fit	2000	1,988	198	10	198		1,485	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810	182	10	182		1,365	6
7	Concrete & piping work	2000	2,550	255	10	255		1,913	7
8	Nurses station	2000	11,070	1,107	10	1,107		8,303	8
9	Furnish & install new steel door	2000	1,875	188	10	188		1,410	9
10	Install shower valve units and faucets	2000	2,904	290	10	290		2,175	10
11	Furnish & install doors	2000	22,273	2,272	10	2,272		17,040	11
12	Elevator project	2000	1,600	160	10	160		1,200	12
13	Asphalt paving in parking lot, new catch basin	2000	57,945	5,794	10	5,794		43,455	13
14	Advantage Mechanical project	2000	6,500	650	10	650		4,875	14
15	Custom wardrobes	2001	7,438	744	10	744		4,836	15
16	Remove lobby wall and install ceiling	2001	13,864	1,386	10	1,386		9,009	16
17	Install and clean out passenger elevator pump	2001	3,750	375	10	375		2,438	17
18	Sprinkler system heads	2001	2,750	275	10	275		1,788	18
19	Tile project	2001	2,983	298	10	298		1,937	19
20	New entrance addition project	2001	20,000	2,000	10	2,000		13,000	20
21	Cabinets and shelving	2001	1,841	184	10	184		1,196	21
22	Custom wardrobes	2001	11,123	1,112	10	1,112		7,228	22
23	Illinois Improvement project	2002	12,223	1,222	10	1,222		6,721	23
24	Furnish and install automatic door equipment	2002	13,378	1,338	10	1,338		7,359	24
25	Lighting for entrance	2002	3,500	350	10	350		1,925	25
26	Grout and mortar for ceramic wall tile	2002	3,137	314	10	314		1,727	26
27	Wallcovering installation	2002	21,647	2,165	10	2,165		11,907	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900	9,990	10	9,990		55,336	28
29	Awning	2002	5,850	585	10	585		3,217	29
30	Affiliated Customer Service project	2002	1,160	116	10	116		638	30
31	Affiliated Customer Service project	2002	1,995	200	10	200		1,100	31
32	Electrical project	2002	2,860	286	10	286		1,573	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,309,830	\$ 57,385		\$ 61,620	\$ 4,235	\$ 1,991,520	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 & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007 Ending: 12/31/2007

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 2,309,830	\$ 57,385		\$ 61,620	\$ 4,235	\$ 1,991,520	1
2	Installation of one convex awning	2002	3,800	380	10	380		2,090	2
3	Elevator modernization project	2003	27,800	2,780	10	2,780		12,510	3
4	Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		1,350	4
5	HVAC wall unit project	2003	1,200	120	10	120		540	5
6	Elevator modernization project	2004	3,000	300	10	300		1,050	6
7	Patch, seal and coat roof	2004	2,150	215	10	215		753	7
8	Fire protection project	2004	1,435	144	10	144		504	8
9	Installation of camera and alarm for patio door	2004	1,952	195	10	195		683	9
10	Replace upper tube on leaking boiler	2004	1,063	106	10	106		371	10
11	Installation of solid state drive assembly for elevator door	2004	1,180	118	10	118		413	11
12	Adjust restrictor on passenger elevator	2004	1,366	137	10	137		479	12
13	Storage Building	2004	58,947	1,965	30	1,965		7,860	13
14	Install pipe railing connections	2005	9,600	960	10	960		2,400	14
15	Furnish and install new roller guides to elevator	2005	3,450	345	10	345		863	15
16	Furnish and install vertical rod devices	2005	2,246	225	10	225		562	16
17	Install new carpet, border, cove base and reducer	2005	10,303	1,030	10	1,030		2,575	17
18	Remove and install new detector edge on elevator	2005	1,850	185	10	185		463	18
19	Build and install custom wardrobes with drawers	2005	38,868	3,887	10	3,887		9,717	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293	129	10	129		323	20
21	Elevator modernization project	2006	3,700	370	10	370		1,295	21
22	New elevator controller and fixtures	2006	44,711	4,471	10	4,471		6,707	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		1,272	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	148	10	148		148	24
25	Reroute flood pump to outside basin	2007	2,500	125	10	125		125	25
26	Furnish and install new powerflame burner	2007	9,100	455	10	455		455	26
27									27
28									28
29									29
30	Allocated from Management Company:		12,090			1,154	1,154	10,645	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,567,864	\$ 77,323		\$ 82,712	\$ 5,389	\$ 2,057,673	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 & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 307,176	\$ 30,718	\$ 30,718	\$	10 years	\$ 224,939	71
72	Current Year Purchases	5,605	280	280		10 years	280	72
73	Fully Depreciated Assets	318,852	14,130	14,130		5,7,8,10yrs	318,852	73
74	Allocated from Management Co:	64,399		5,457	5,457		59,108	74
75	TOTALS	\$ 696,032	\$ 45,128	\$ 50,585	\$ 5,457		\$ 603,179	75

D. Vehicle Depreciation (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	\$	\$	\$	3 years	\$ 12,418	76
77	Patient Care	1993 Plymouth Van	1993	23,600				3 years	23,600	77
78										78
79	Allocated from Management Co:			11,474		896	896		11,173	79
80	TOTALS			\$ 47,492	\$	\$ 896	\$ 896		\$ 47,191	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,358,396	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 122,451	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 134,193	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 11,742	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,708,043	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____
Ending _____

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

	Fiscal Year Ending	Annual Rent
12.	<u>/2008</u>	\$ _____
13.	<u>/2009</u>	\$ _____
14.	<u>/2010</u>	\$ _____

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 N/A
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: \$ 3,163 Description: Ice-maker \$1,039, Postage meter \$555, Allocated from Mgt Co: \$1,569
(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	<u>Patient Care</u>	<u>2005 Jeep Cherokee</u>	\$ <u>394.00</u>	\$ <u>4,730</u>	17
18	<u>Patient Care</u>	<u>2005 Chrysler Town</u>	<u>350.00</u>	<u>3,850</u>	18
19					19
20	<u>Allocated from Mgt Co:</u>			<u>2,718</u>	20
21	TOTAL		\$ 744.00	\$ 11,298	21

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

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a, Col 2&3	hrs	\$	1,376	\$ 86,696	\$ 119	1,376	\$ 86,815	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		62	10,375		62	10,375	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		2,032	139,989	178	2,032	140,167	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 prescripts				116,824		116,824	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Radiology and Laboratory Other (specify): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a, Col 3			28	8,082 1,385		28	8,082 1,385	13
14	TOTAL			\$	3,498	\$ 246,527	\$ 117,121	3,498	\$ 363,648	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2007

Ending:

12/31/2007**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of 12/31/2007 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 419,332	\$ 677,765	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 405,000)	1,716,525	1,716,525	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	101,242	101,242	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(54,765)		8
9	Other(specify): <u>Rent Receivable/Accr Rent</u>	(715,080)		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,467,254	\$ 2,495,532	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments		100,000	12
13	Land		47,008	13
14	Buildings, at Historical Cost		1,328,489	14
15	Leasehold Improvements, at Historical Cost	901,502	1,239,375	15
16	Equipment, at Historical Cost	692,475	743,524	16
17	Accumulated Depreciation (book methods)	(1,200,713)	(2,708,043)	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 (spe <u>Deposits</u>)	32,807	32,807	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		18,771	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 426,071	\$ 801,931	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,893,325	\$ 3,297,463	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 193,562	\$ 193,562	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	173,527	173,527	30
31	Accrued Taxes Payable (excluding real estate taxes)	234	234	31
32	Accrued Real Estate Taxes(Sch.IX-B)		104,000	32
33	Accrued Interest Payable		10,473	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
36	Other Current Liabilities(specify): <u>See Attached Schedule E:</u>	289,658	289,658	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 656,981	\$ 771,454	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,621,670	40
41	Bonds Payable			41
42	Deferred Compensation			42
43	Other Long-Term Liabilities(specify):			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,621,670	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 656,981	\$ 2,393,124	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,236,344	\$ 904,339	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,893,325	\$ 3,297,463	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,589,584	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,589,584	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	11,760	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	(365,000)	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)	\$ (353,240)	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)	\$ 1,236,344	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2007 Ending: 12/31/2007

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	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,417,912	1
2	Discounts and Allowances for all Levels	(375,011)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,042,901	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	365,038	6
7	Oxygen	90,256	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 455,294	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	125,890	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,184	19
20	Radiology and X-Ray	2,800	20
21	Other Medical Services	72,259	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 213,133	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	10,634	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,634	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Public Aid Bedhold Income	50,879	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 50,879	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,772,841	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	959,510	31
32	Health Care	2,139,492	32
33	General Administration	1,288,341	33
B. Capital Expense			
34	Ownership	909,183	34
C. Ancillary Expense			
35	Special Cost Centers	400,499	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)*	\$ 5,761,081	40
41	Income before Income Taxes (line 30 minus line 40)**	11,760	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 11,760	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.

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2007

Ending:

12/31/2007

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	2,037	2,251	\$ 85,173	\$ 37.84	1
2	Assistant Director of Nursing	1,189	1,328	37,043	27.89	2
3	Registered Nurses	14,881	15,841	374,848	23.66	3
4	Licensed Practical Nurses	15,754	16,633	323,719	19.46	4
5	CNAs & Orderlies	58,066	62,887	642,356	10.21	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,957	2,206	25,745	11.67	9
10	Activity Assistants	4,564	4,799	38,286	7.98	10
11	Social Service Workers	3,566	3,632	45,240	12.46	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,088	6,784	108,417	15.98	14
15	Cook Helpers/Assistants	12,367	13,401	100,681	7.51	15
16	Dishwashers					16
17	Maintenance Workers	4,553	4,816	53,096	11.02	17
18	Housekeepers	8,197	9,165	95,698	10.44	18
19	Laundry	4,056	4,686	49,619	10.59	19
20	Administrator	2,008	2,288	81,383	35.57	20
21	Assistant Administrator	2,819	3,080	85,922	27.90	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,026	2,276	36,005	15.82	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	6,341	7,021	122,605	17.46	33
34	TOTAL (lines 1 - 33)	150,469	163,094	\$ 2,305,836 *	\$ 14.14	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	\$ 15,204	Ln 1, Col 3	35
36	Medical Director	Monthly	14,600	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,920	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	46	2,208	Ln11, Col 3	44
45	Social Service Consultant	66	3,412	Ln12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	440	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	112	\$ 37,784		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

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 \$5,441
- (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. \$ 10,068 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.
- (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. \$ 14,988 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 The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. 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.

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Elston Nursing and Rehabilitation Centre, Ltd.

12/31/2007

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
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD.
 Provider # 0004861
 12/31/2007

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.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	40,237	35,987	35,422	29,501	28,081	169,228
David Glenner	20,118	17,994	17,711	14,751	14,041	84,615
Jonathan Glenner	10,410	9,311	9,165	7,633	7,265	43,784
Daniel Glenner	6,462	5,780	5,689	4,738	4,510	27,179
David Weinschneider	6,681	5,976	5,882	4,899	4,663	28,101
Joshua Ray	40,237	35,987	35,422	29,501	28,081	169,228
Barry Ray	40,237	35,987	35,422	29,501	28,081	169,228
Total compensation received from other Nursing Homes	164,382	147,022	144,713	120,524	114,722	691,363

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
 Provider # 0004861
 12/31/2007

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	4,809
EHealth Data Solutions	Computers	3,883
Advanced Answers on Demand	Computers	440
Kronos	Computers	1,125
IIT Sourcedtech	Computers	600
Maxxsource Computers	Computers	926
RSM McGladrey	Accounting	9,369
Frost, Ruttenberg & Rothblatt	Accounting	300
Sachnoff & Weaver	Legal	1,754
Myers, Miller & Krauskopf	Legal	80,003
Ira I. Silverstein	Legal	2,400
Personnel Planners, Inc.	Unemployment Consulting	1,665
Prospect Resources, Inc.	Maintenance Consulting	750
		<u>108,024</u>

Allocated from Management Co:

Health Data Systems, Inc. - Computer Services	271
RSM McGladrey - Accounting Services	7,530
Frost, Roth & Ruttenberg - Accounting Services	77
Sachnoff, Weaver & Rubenstein - Legal Services	117
Total allocated from Management Co.	<u>7,995</u>

Allocated from Elston Real Estate LLC:

Sachnoff & Weaver - Legal	186
Schiller, Klein & McElroy, P.C. - real estate tax reduction	429
Schiller, Klein & McElroy, P.C. - real estate tax reduction	16,999
Total allocated from Elston Real Estate LLC.	<u>17,614</u>

Reclass Schiller, Klein & McElroy, P.C. - real estate tax reduction to Line 33 -16,999

Non-Allowable Expenses:

Sachnoff & Weaver - out of period	-190
RSM McGladrey - Accounting Services	-8,425
Myers, Miller & Krauskopf - out of period	-20,662
Schiller, Klein & McElroy, P.C. -Elston R.E. LLC - 4352 N. Keystone	-429
Ira I. Silverstein - A/R Collections	-2,400
Total Non-Allowable Expenses:	<u>-32,106</u>

Total allocated from Therapy Masters, Inc. 84

Total adjustments page 21, Sch C. -23,412

Total Schedule V, line 19, column 8 84,612

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2007

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Allocated from Management Co.	
FICA taxes	13,648
FUTA	192
SUTA	667
Insurance - Hospital	11,900
Other Employee Benefits	1,071
Workers Compensation Insurance	622
401K Match	884
Employee Benefits	2,184
Total allocated from Management Co.	<u>31,168</u>
Allocated Employee Benefits to Line #'s 7,27	(31,168)
Allocated from Therapy Masters, Inc.	
FICA taxes	10,605
FUTA	206
SUTA	401
Other	124
Insurance - Hospital	3,127
Other Employee Benefits	302
Workers Compensation Insurance	2,050
401K Match	858
Uniform Allowance	46
Total allocated from Therapy Masters, Inc.	<u>17,719</u>
Allocated Employee Benefits to Line #'s 15,27	(17,719)
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2007

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Union Dues	1,614
Credit Union	(32)
Accrued Wage Assignment	(124)
Refunds Exchange	(39,904)
Patient Credit Balances	5,593
Sundry Payable	12,931
Due to Patient Trust Fund	1,430
Due to Third Party	308,150
Total, Page 17, Line36	<u><u>289,658</u></u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD
Provider # 0004861
12/31/2007

SCHEDULE F

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

<u>Description</u>	<u>Amount</u>	<u>Reference</u>
Non-allowable trust fees	(635)	43
Non-allowable IL Council on Long Term Care fee	(1,541)	20
Non-allowable patient clothing	(150)	43
Non-allowable professional fees	(32,106)	19
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(12,543)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(40,784)	10
Adjust Mgt. Co. Food to cost	<u>(49,343)</u>	2
Total	<u><u>(137,102)</u></u>	

See Accountants' Compilation Report

**Elston Real Estate and Development, LLC.
Accrued Real Estate Taxes
12/31/2007**

SCHEDULE G

	Accrued 1/01/07	Payments	Expense	Accrued 12/31/07
Balance @ 1/01/2007:	<u>(103,000.00)</u>		<u>(103,000.00)</u>	
2006 real estate taxes paid		100,667.32	100,667.32	
Estimated 2007 real estate taxes				
2006 taxes	100,667.32			
Estimated increase	<u>2.50 %</u>			
Estimated 2007 taxes	103,184.00			
	<u>USE</u>		104,000.00	(104,000.00)
Totals	<u>(103,000.00)</u>	<u>100,667.32</u>	<u>101,667.32</u>	<u>(104,000.00)</u>

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%

See Accountants' Compilation Report

Provider Name: Glen Elston Nursing & Rehab Center

Provider I.D. #: 0004861

Year Ended: December 31, 2007

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Elsa Gonzales, Maria Reyes	1/23/07	Skokie, Il	Illinois Council on Long Term Care Stages of Dementia	120
Elsa Gonzales, Steve Schayer	3/29/07	Skokie, Il	Illinois Council on Long Term Care Effective Quality Assurance for Nursing	190
Maria Reyes	3/5/07	Chicago, Il	Activity therapy Association Toolbox of Activities	20
Elsa Gonzales, Edyta Cyrnek	5/1/07	Skokie, Il	Illinois Council on Long Term Care In-Depth Training for Wound Care Nurses	290
Nursing Staff	4/4/07 7/26/07 8/7/07 9/27/07	Facility	Pulmonary Exchange Trach Care	685
Elsa Gonzales, Steve Schayer	5/31/07	Skokie, Il	Illinois Council on Long Term Care Effective Tips & Strategies for Maximizing RUGS	190
Elsa Gonzales, Steve Schayer	6/14/07	Skokie, Il	Illinois Council on Long Term Care Alzheimer Training for subpart U	190
Elsa Gonzales, Steve Schayer	8/22/07	Skokie, Il	Illinois Council on Long Term Care OBRA Accident & Supervision of Frequent Falls	150
Maria Reyes	8/28/07	Chicago, Il	Activity Therapy Association Quality Dementia Activities	75
Elsa Gonzales, Steve Schayer	9/26/07	Skokie, Il	Illinois Council on Long Term Care OBRA Violations and what you can do about them	190
Steve Schayer, Charlene Wells	10/17/07	Skokie, Il	Illinois Council on Long Term Care What is Immediate Jeopardy and what it is not	170
Connie Neesan	10/19/07	Chicago, Il	Cynthia Chow & Assoc Sanitation for Dietary Managers	85
Elsa Gonzales, Steve Schayer	1/17/08	Skokie, Il	Illinois Council on Long Term Care Be Prepared for MDS	285
			Allocated From Management Company	226
			Allocated From Therapy Masters	561
			Total	<u>3,427</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Elston Nursing and Rehabilitation Centre, LTD.
Provider #0004861
12/31/2007

SCHEDULE I

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

	<u>Gasoline</u>	<u>License/ Stickers</u>	<u>Mileage Reimbursement</u>	<u>Total</u>
Direct Expense	18,542	156	270	18,968
Allocated from Therapy Masters, Inc.				276
Allocated from Management Company				3,102
TOTAL	<u>18,542</u>	<u>156</u>	<u>270</u>	<u>22,346</u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2007

XIX. SUPPORT SCHEDULES

SCHEDULE K

Page 21
F. Dues, Fees, Subscriptions and Promotions

<u>Description</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	5,441
Illinois Health Care Association	1,665
Activity Therapy Association Fee	60
Polish Daily News Subscription	80
Employment Fees	8,500
Secretary of State Annual Report Fee	100
City of Chicago/IL Dept of Public Health Permits and Inspections	5,007
Non-allowable Illinois Council on Long Term Care Fee	-1,541
Total adjustments page 21, Sch F.	<u><u>19,312</u></u>

See Accountants' Compilation Report