



Facility Name & ID Number Elston Nursing & Rehabilitation Centre

# 0004861 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

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 Patient Days by Level of Care and Primary Source of Payment				5 Total	
		3 Medicaid Recipient	4 Private Pay	Other	Total		
8	SNF	6,285	41	2,735	9,061	8	
9	SNF/PED					9	
10	ICF	27,018	1,360	470	28,848	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	33,303	1,401	3,205	37,909	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.77%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

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

I. On what date did you start providing long term care at this location?  
Date started 1/01/71

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 32 and days of care provided 2,212

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: 10/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

**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
	<b>A. General Services</b>										
1	Dietary	238,430	33,951	20,704	293,085		293,085		293,085		1
2	Food Purchase		242,530		242,530	(12,074)	230,456	(24,398)	206,058		2
3	Housekeeping	110,825	30,193		141,018		141,018		141,018		3
4	Laundry	53,535	6,714	3,588	63,837		63,837		63,837		4
5	Heat and Other Utilities			100,679	100,679		100,679	2,201	102,880		5
6	Maintenance	52,699	28,571	52,952	134,222		134,222	3,266	137,488		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							212	212		7
8	<b>TOTAL General Services</b>	455,489	341,959	177,923	975,371	(12,074)	963,297	(18,719)	944,578		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			8,600	8,600		8,600		8,600		9
10	Nursing and Medical Records	1,639,294	222,158	17,224	1,878,676		1,878,676	(79,830)	1,798,846		10
10a	Therapy		631	231,376	232,007		232,007	(36,111)	195,896		10a
11	Activities	71,634	2,794	2,376	76,804		76,804		76,804		11
12	Social Services	51,017		5,976	56,993		56,993		56,993		12
13	CNA Training										13
14	Program Transportation			2,295	2,295		2,295		2,295		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							19,925	19,925		15
16	<b>TOTAL Health Care and Programs</b>	1,761,945	225,583	267,847	2,255,375		2,255,375	(96,016)	2,159,359		16
	<b>C. General Administration</b>										
17	Administrative	134,384		366,528	500,912		500,912	(340,956)	159,956		17
18	Directors Fees										18
19	Professional Services			83,697	83,697	(2,241)	81,456	(6,627)	74,829		19
20	Dues, Fees, Subscriptions & Promotions			38,077	38,077	1,000	39,077	101	39,178		20
21	Clerical & General Office Expenses	37,886	49,617	19,519	107,022	(1,000)	106,022	194,802	300,824		21
22	Employee Benefits & Payroll Taxes			431,431	431,431	12,074	443,505		443,505		22
23	Inservice Training & Education			2,784	2,784		2,784	815	3,599		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			25,521	25,521		25,521	1,501	27,022		25
26	Insurance-Prop.Liab.Malpractice			307,443	307,443		307,443	827	308,270		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							30,735	30,735		27
28	<b>TOTAL General Administration</b>	172,270	49,617	1,275,000	1,496,887	9,833	1,506,720	(118,802)	1,387,918		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,389,704	617,159	1,720,770	4,727,633	(2,241)	4,725,392	(233,537)	4,491,855		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	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			98,904	98,904		98,904	21,015	119,919			30
31	Amortization of Pre-Op. & Org.							42	42			31
32	Interest											32
33	Real Estate Taxes					2,241	2,241	102,534	104,775			33
34	Rent-Facility & Grounds			779,296	779,296		779,296	(875,296)	(96,000)			34
35	Rent-Equipment & Vehicles			4,586	4,586		4,586	3,145	7,731			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			882,786	882,786	2,241	885,027	(748,560)	136,467			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		71,500	12,496	83,996		83,996		83,996			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):* <b>Non-Allowable</b>			21,606	21,606		21,606	(21,606)				43
44	<b>TOTAL Special Cost Centers</b>		71,500	98,158	169,658		169,658	(21,606)	148,052			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,389,704	688,659	2,701,714	5,780,077		5,780,077	(1,003,703)	4,776,374			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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	2,959	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(174)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(700)	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	(9,260)	43		24
25	Fund Raising, Advertising and Promotional	(1,226)	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 See Attached Schedule F:	(266,106)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (284,507)		\$	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	
		<b>Amount</b>	<b>Reference</b>	
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)	(719,196)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (719,196)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,003,703)		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	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>							
48		49		50		51	

SEE ACCOUNTANTS' COMPILATION REPORT

**Elston Nursing & Rehabilitation Centre**

ID# 0004861

Report Period Beginning: 1/01/2009

Ending: 12/31/2009

Sch. V Line

**NON-ALLOWABLE EXPENSES**

**Amount**

**Reference**

1	Adjust Mgt Co. medical supplies "A" to cost	\$ (7,229)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(72,601)	10	2
3	Adjust Mgt Co. food to cost	(24,413)	2	3
4	Non-allowable professional fees	(41,929)	19	4
5	Non-allowable trust fees	(758)	43	5
6	Non-allowable patient clothing	(246)	43	6
7	Non-allowable auto expense - marketing	(1,420)	25	7
8	Non-allowable Illinois Council on Long Term Care Fees	(3,752)	20	8
9	Non-allowable owner interest expense	(113,758)	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	<b>Total</b>	(266,106)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

1/01/2009

Ending:

12/31/2009

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(24,413)	0	0	0	15	0	0	0	0	0	0	(24,398)	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	2,201	0	0	0	0	0	0	0	0	2,201	5
6	Maintenance	0	0	3,266	0	0	0	0	0	0	0	0	3,266	6
7	Other (specify):*	0	0	212	0	0	0	0	0	0	0	0	212	7
8	<b>TOTAL General Services</b>	<b>(24,413)</b>	<b>0</b>	<b>5,679</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,719)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(79,830)	0	0	0	0	0	0	0	0	0	0	(79,830)	10
10a	Therapy	0	0	0	0	(36,111)	0	0	0	0	0	0	(36,111)	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	19,925	0	0	0	0	0	0	19,925	15
16	<b>TOTAL Health Care and Programs</b>	<b>(79,830)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,186)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(96,016)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(340,956)	0	0	0	0	0	0	0	0	(340,956)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(41,929)	0	15,110	20,113	79	0	0	0	0	0	0	(6,627)	19
20	Fees, Subscriptions & Promotions	(3,752)	0	2,829	0	1,024	0	0	0	0	0	0	101	20
21	Clerical & General Office Expenses	0	0	192,115	0	2,687	0	0	0	0	0	0	194,802	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	287	0	528	0	0	0	0	0	0	815	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,420)	0	2,731	0	190	0	0	0	0	0	0	1,501	25
26	Insurance-Prop.Liab.Malpractice	0	0	827	0	0	0	0	0	0	0	0	827	26
27	Other (specify):*	0	0	30,556	0	179	0	0	0	0	0	0	30,735	27
28	<b>TOTAL General Administration</b>	<b>(47,101)</b>	<b>0</b>	<b>(96,501)</b>	<b>20,113</b>	<b>4,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(118,802)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(151,344)</b>	<b>0</b>	<b>(90,822)</b>	<b>20,113</b>	<b>(11,484)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(233,537)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

1/01/2009 Ending:

12/31/2009

## 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)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	4,876	16,098	41	0	0	0	0	0	0	21,015	30
31	Amortization of Pre-Op. & Org.	0	0	42	0	0	0	0	0	0	0	0	42	31
32	Interest	(110,799)	0	0	110,799	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	4,383	98,151	0	0	0	0	0	0	0	102,534	33
34	Rent-Facility & Grounds	0	0	0	(875,296)	0	0	0	0	0	0	0	(875,296)	34
35	Rent-Equipment & Vehicles	0	0	3,145	0	0	0	0	0	0	0	0	3,145	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(110,799)</b>	<b>0</b>	<b>12,446</b>	<b>(650,248)</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(748,560)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
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):*	(22,364)	0	0	758	0	0	0	0	0	0	0	(21,606)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(22,364)</b>	<b>0</b>	<b>0</b>	<b>758</b>	<b>0</b>	<b>(21,606)</b>	<b>44</b>						
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(284,507)	0	(78,376)	(629,377)	(11,443)	0	0	0	0	0	0	(1,003,703)	45

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			
		Brentwood North Healthcare & Rehabilitation Ctr, Inc.	Riverwoods			

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)	
1	V		\$					
2	V	Total from Page 6A	366,528	Glen Health and Home Management, Inc.	A	288,152	(78,376)	1
3	V							2
4	V	Total from Page 6B	875,296	Elston Real Estate & Development, L.L.C.	B	245,919	(629,377)	3
5	V							4
6	V	Total from Page 6C	227,788	Therapy Masters, Inc.	C	216,345	(11,443)	5
7	V							6
8	V							7
9	V							8
10	V			OWNERSHIP REFERENCE:				9
11	V			A - Owned 100.00 % by Sidney Glenner through attribution				10
12	V			B - Owned 100.00 % constructively by Sidney Glenner				11
13	V			C - Owned 80.00 % by Sidney Glenner, 20.00 % by Barry Ray				12
14	Total		\$ 1,469,612			\$ 750,416	\$ * (719,196)	13
								14

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2009 Ending: 12/31/2009

## 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	\$ 366,528	Glen Health and Home Management, Inc.	A	\$	\$ (366,528) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	2,201	2,201 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	1,861	1,861 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	15,110	15,110 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	2,829	2,829 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	16,470	16,470 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	30,768	30,768 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	287	287 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	2,731	2,731 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	827	827 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	4,876	4,876 25
26	V	31 Amortization		Glen Health and Home Management, Inc.	A	42	42 26
27	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	4,383	4,383 27
28	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	3,145	3,145 28
29	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,405	1,405 29
30	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	25,572	25,572 30
31	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	175,645	175,645 31
32	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(30,768)	(30,768) 32
33	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	212	212 33
34	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	3,883	3,883 34
35	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	26,673	26,673 35
36	V						
37	V						
38	V						
39	Total		\$ 366,528			\$ 288,152	\$ * (78,376) 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	\$ 758	\$	758	15
16	V	32 Interest Income		Elston Real Estate & Development, L.L.C.	B	(2,959)		(2,959)	16
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B	113,758		113,758	17
18	V	34 Rental Income	875,296	Elston Real Estate & Development, L.L.C.	B			(875,296)	18
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	98,151		98,151	19
20	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	16,098		16,098	20
21	V	19 Professional Fees		Elston Real Estate & Development, L.L.C.	B	20,113		20,113	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		\$ 875,296			\$ 245,919	\$ *	(629,377)	39

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

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	\$ 227,788	Therapy Masters, Inc.	C	\$ 191,677	\$ (36,111)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	79	79
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	31	31
18	V	20 Employment Fees		Therapy Masters, Inc.	C	993	993
19	V	21 Clerical		Therapy Masters, Inc.	C	922	922
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	20,104	20,104
21	V	23 Training and Education		Therapy Masters, Inc.	C	528	528
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	190	190
23	V	2 Food Purchase		Therapy Masters, Inc.	C	15	15
24	V	21 Clerical Salaries		Therapy Masters, Inc.	C	1,765	1,765
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(20,104)	(20,104)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	19,925	19,925
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	179	179
28	V	30 Depreciation		Therapy Masters, Inc.	C	41	41
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 227,788			\$ 216,345	\$ * (11,443)

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2009 Ending: 12/31/2009

## 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 %	181,223	6	10.00 %	Salary	\$ 13,658	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	49,899	4	10.00 %	Salary	3,761	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	27,478	4	10.00 %	Salary	2,071	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	9,726	4	10.00 %	Salary	733	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	48,817	4	10.00 %	Salary	3,679	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	181,223	4	10.00 %	Salary	13,658	Ln 21, Col 7	6
7	Barry Ray	Vice-President	Administrative	0.00 %	158,086	4	10.00 %	Salary	11,914	Ln 17, Col 7	7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 49,474		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:

1/01/2009

Ending: 2/31/2009

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	540,919	7	\$ 31,402	\$ 37,909	\$ 2,201	1
2	6	Repairs and Maintenance	Resident Days	540,919	7	26,561	37,909	1,861	2
3	19	Professional Fees	Resident Days	540,919	7	215,599	37,909	15,110	3
4	20	Licenses, Permits and Inspection	Resident Days	540,919	7	40,365	37,909	2,829	4
5	21	Clerical	Resident Days	540,919	7	235,006	37,909	16,470	5
6	22	Employee Benefits and Payroll	Resident Days	540,919	7	439,026	37,909	30,768	6
7	23	Training and Education	Resident Days	540,919	7	4,102	37,909	287	7
8	25	Auto Expenses	Resident Days	540,919	7	38,975	37,909	2,731	8
9	26	Insurance	Resident Days	540,919	7	11,803	37,909	827	9
10	30	Depreciation	Resident Days	540,919	7	69,580	37,909	4,876	10
11	31	Amortization	Resident Days	540,919	7	598	37,909	42	11
12	33	Real Estate Taxes	Resident Days	540,919	7	62,534	37,909	4,383	12
13	35	Equipment and Vehicle Rental	Resident Days	540,919	7	44,880	37,909	3,145	13
14	6	Janitorial Salaries	Resident Days	540,919	7	20,053	37,909	1,405	14
15	17	Officer's Salaries	Resident Days	540,919	7	364,880	364,880	25,572	15
16	21	Administrative Salaries	Resident Days	540,919	7	2,506,264	2,506,264	175,645	16
17	22	Employee Benefits	Payroll					(30,768)	17
18	7	Employee Benefits - Janitorial	Payroll					212	18
19	27	Employee Benefits - Officer's	Payroll					3,883	19
20	27	Employee Benefits - Admin	Payroll					26,673	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 4,111,628	\$ 2,891,197	\$ 288,152	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2009

Ending:

12/31/2009

**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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	SLG Limited Partnership	X		Mortgage	\$11,040.31	12/26/08	\$ 1,430,433	\$ 1,413,325	1/01/2034	0.0800	\$ 113,758	1								
2							Non-allowable owner interest expense:				(113,758)	2								
3												3								
4												4								
5												5								
<b>Working Capital</b>																				
6												6								
7												7								
8												8								
9	<b>TOTAL Facility Related</b>				\$11,040.31		\$ 1,430,433	\$ 1,413,325			\$	9								
<b>B. Non-Facility Related*</b>																				
10												10								
11												11								
12												12								
13												13								
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14								
15	<b>TOTALS (line 9+line14)</b>						\$ 1,430,433	\$ 1,413,325			\$	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.)





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

Report Period Beginning:

1/01/2009 Ending:12/31/2009**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 28,220 B. General Construction Type: Exterior Brick Frame Concrete & Steel Number of Stories ThreeC. 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 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.TOTAL SQUARE FEET 8,777, SQUARE FEET USED BY THE NURSING HOME 1,260F. 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	<u>Patient Care</u>	<u>32,580</u>	<u>1971</u>	<u>\$ 40,000</u>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>5,955</u>	<u>2</u>
3	<b>TOTALS</b>	<b>32,580</b>		<b>\$ 45,955</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing &amp; Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2009

Ending:

12/31/2009

**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			127,113			3,482	3,482		6
7	Mgt Comp									7
8	ScheduleJ									8
	<b>Improvement Type**</b>									
9	Communication system	1975		8,549		8			8,549	9
10	Fire door and wiring	1976		10,293		20			10,293	10
11	Sprinkler system and electrical wiring	1977		1,055		10			1,055	11
12	Roof project	1979		8,360		10			8,360	12
13	Sprinkler system	1980		48,000		20			48,000	13
14	Water heater	1980		886		10			886	14
15	Cabinets and countertops	1981		5,386		10			5,386	15
16	Circuit breakers	1983		5,209		10			5,209	16
17	Building Improvements	1984		18,074		10			18,074	17
18	Building Improvements	1985		19,017		10			19,017	18
19	Building Improvements	1986		18,152		10			18,152	19
20	Building Improvements	1987		17,392		10			17,392	20
21	Building Improvements	1988		18,417		10			18,417	21
22	Building Improvements	1990		11,795		10			11,795	22
23	Building Improvements	1990		4,243		10			4,243	23
24	Building Improvements	1991		19,999		10			19,999	24
25	Building Improvements	1992		18,921		10			18,921	25
26	Building Improvements	1993		53,703		10			53,703	26
27	Building Improvements	1994		10,073		10			10,073	27
28	Building Improvements	1995		48,617		10			48,617	28
29	Wall fittings	1997		1,828		10			1,828	29
30	Concrete ramp	1997		1,480		10			1,480	30
31	Building Improvements	1995		37,112		10			37,112	31
32	Sprinkler system	1996		3,000		10			3,000	32
33	Nurses call station	1996		3,641		10			3,641	33
34	Door holders	1997		1,334		10			1,334	34
35	Install circuits and outlets	1997		2,500		10			2,500	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Elston Nursing &amp; Rehabilitation Centre

# 0004861

Report Period Beginning:

1/01/2009 Ending: 12/31/2009

**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	\$	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	303	10	303		9,167	45
46	Fire dampers installation	1999	3,220	107	10	107		3,220	46
47	Fire alarm equipment	1999	8,000	267	10	267		8,000	47
48	Fire alarm equipment	1999	12,000	400	10	400		12,000	48
49	Concrete	1998	1,755		10			1,755	49
50	Install gate	1999	1,600	53	10	53		1,600	50
51	Fireproofing	1999	2,250	75	10	75		2,250	51
52	Relocate and rewire nurses call station	1999	2,500	83	10	83		2,500	52
53	Fire dampers installation	1999	2,062	70	10	70		2,062	53
54	Relocate boxes to 8'	1999	1,000	33	10	33		1,000	54
55	Fire dampers installation	1999	800	27	10	27		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	293	10	293		8,800	58
59	Sprinkler system for all three floors	1999	9,000	300	10	300		9,000	59
60	Sprinkler system for all three floors	1999	9,333	313	10	313		9,333	60
61	Install flow switch	2000	2,300	230	10	230		2,185	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		4,427	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		28,329	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		19,361	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		46,056	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		6,574	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		2,470	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		6,319	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,932,718	\$ 14,472		\$ 17,954	\$ 3,482	\$ 1,799,827	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

## XI. OWNERSHIP COSTS (continued)

## B. Building 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	<b>Totals from Page 12A, Carried Forward</b>		\$ 1,932,718	\$ 14,472		\$ 17,954	\$ 3,482	\$ 1,799,827	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028	1,102	10	1,102		10,469	2
3	Bernardsville border	2000	1,575	158	10	158		1,501	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669	166	10	166		1,577	4
5	Emerson wall fit	2000	1,988	198	10	198		1,881	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810	182	10	182		1,729	6
7	Concrete & piping work	2000	2,550	255	10	255		2,423	7
8	Nurses station	2000	11,070	1,107	10	1,107		10,517	8
9	Furnish & install new steel door	2000	1,875	188	10	188		1,786	9
10	Install shower valve units and faucets	2000	2,904	290	10	290		2,755	10
11	Furnish & install doors	2000	22,723	2,272	10	2,272		21,584	11
12	Elevator project	2000	1,600	160	10	160		1,520	12
13	Asphalt paving in parking lot, new catch basin	2000	57,945	5,794	10	5,794		55,043	13
14	Advantage Mechanical project	2000	6,500	650	10	650		6,175	14
15	Custom wardrobes	2001	7,438	744	10	744		6,324	15
16	Remove lobby wall and install ceiling	2001	13,864	1,386	10	1,386		11,781	16
17	Install and clean out passenger elevator pump	2001	3,750	375	10	375		3,188	17
18	Sprinkler system heads	2001	2,750	275	10	275		2,338	18
19	Tile project	2001	2,983	298	10	298		2,533	19
20	New entrance addition project	2001	20,000	2,000	10	2,000		17,000	20
21	Cabinets and shelving	2001	1,841	184	10	184		1,564	21
22	Custom wardrobes	2001	11,123	1,112	10	1,112		9,452	22
23	Illinois Improvement project	2002	12,223	1,222	10	1,222		9,165	23
24	Furnish and install automatic door equipment	2002	13,378	1,338	10	1,338		10,035	24
25	Lighting for entrance	2002	3,500	350	10	350		2,625	25
26	Grout and mortar for ceramic wall tile	2002	3,137	314	10	314		2,355	26
27	Wallcovering installation	2002	21,647	2,165	10	2,165		16,237	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900	9,990	10	9,990		75,316	28
29	Awning	2002	5,850	585	10	585		4,387	29
30	Affiliated Customer Service project	2002	1,160	116	10	116		870	30
31	Affiliated Customer Service project	2002	1,995	200	10	200		1,500	31
32	Electrical project	2002	2,860	286	10	286		2,145	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,287,354	\$ 49,934		\$ 53,416	\$ 3,482	\$ 2,097,602	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 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	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,287,354	\$ 49,934		\$ 53,416	\$ 3,482	\$ 2,097,602	1
2	Installation of one convex awning	2002	3,800	380	10	380		2,850	2
3	Elevator modernization project	2003	27,800	2,780	10	2,780		18,070	3
4	Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		1,950	4
5	HVAC wall unit project	2003	1,200	120	10	120		780	5
6	Elevator modernization project	2004	3,000	300	10	300		1,650	6
7	Patch, seal and coat roof	2004	2,150	215	10	215		1,183	7
8	Fire protection project	2004	1,435	144	10	144		792	8
9	Installation of camera and alarm for patio door	2004	1,952	195	10	195		1,073	9
10	Replace upper tube on leaking boiler	2004	1,063	106	10	106		583	10
11	Installation of solid state drive assembly for elevator door	2004	1,180	118	10	118		649	11
12	Adjust restrictor on passenger elevator	2004	1,366	137	10	137		753	12
13	Storage Building	2004	58,947	1,965	30	1,965		11,790	13
14	Install pipe railing connections	2005	9,600	960	10	960		4,320	14
15	Furnish and install new roller guides to elevator	2005	3,450	345	10	345		1,553	15
16	Furnish and install vertical rod devices	2005	2,246	225	10	225		1,012	16
17	Install new carpet, border, cove base and reducer	2005	10,303	1,030	10	1,030		4,635	17
18	Remove and install new detector edge on elevator	2005	1,850	185	10	185		833	18
19	Build and install custom wardrobes with drawers	2005	38,868	3,887	10	3,887		17,491	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293	129	10	129		581	20
21	Elevator modernization project	2006	3,700	370	10	370		2,035	21
22	New elevator controller and fixtures	2006	44,711	4,471	10	4,471		15,649	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		2,968	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	295	10	295		738	24
25	Reroute flood pump to outside basin	2007	2,500	250	10	250		625	25
26	Furnish and install new powerflame burner	2007	9,100	910	10	910		2,275	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		1,438	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		480	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		570	29
30	Furnish, install and program new telephone system	2008	15,860	1,586	10	1,586		2,379	30
31	Installation of fire extinguisher system	2009	2,900	145	10	145		145	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	250	10	250		250	32
33	and power supply								33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,573,648	\$ 74,239		\$ 77,721	\$ 3,482	\$ 2,199,702	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 Depreciation-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	<b>Totals from Page 12C, Carried Forward</b>		\$ 2,573,648	\$ 74,239		\$ 77,721	\$ 3,482	\$ 2,199,702	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	223	10	223		223	2
3	Furnish and install wood fencing	2009	2,900	145	10	145		145	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	399	10	399		399	4
5	Roofing project	2009	24,650	1,233	10	1,233		1,233	5
6									6
7									7
8									8
9	Leasehold Improvements Allocated from Management Company:		11,328			287	287	9,839	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,624,965	\$ 76,239		\$ 80,008	\$ 3,769	\$ 2,211,541	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 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	\$ 226,843	\$ 22,685	\$ 22,685	\$	10 years	\$ 186,976	71
72	Current Year Purchases	13,927	696	696		10 years	696	72
73	Fully Depreciated Assets	409,473	15,381	15,381		5,7,8,10yrs	409,473	73
74	Allocated from Management Co:	54,723		605	605		53,452	74
75	TOTALS	\$ 704,966	\$ 38,762	\$ 39,367	\$ 605		\$ 650,597	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	\$	\$	\$	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:			6,254		544	544		3,276	79
80	TOTALS			\$ 42,272	\$	\$ 544	\$ 544		\$ 39,294	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)	\$ 3,418,158	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 115,001	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 119,919	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 4,918	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,901,432	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.

**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 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: \$ 5,932 Description: Ice-maker \$1,270, Postage meter \$504, Copy Machine \$2,812, Allocated from Management Co: \$1,346

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	<u>Allocated from Management Company:</u>			<u>1,799</u>	18
19					19
20					20
21	TOTAL		\$	\$ <u>1,799</u>	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. /2010 \$ \_\_\_\_\_

13. /2011 \$ \_\_\_\_\_

14. /2012 \$ \_\_\_\_\_

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

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

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

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

<p><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to hire only certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p><b>2. CLASSROOM PORTION:</b></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><b>3. CLINICAL PORTION:</b></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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**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)	
<b>TOTAL TRAINED</b>	

- (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 3	hrs	\$	1,787	\$ 96,546	\$ 355	1,787	\$ 96,901	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		104	7,170		104	7,170	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		2,041	124,072	276	2,041	124,348	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				71,500		71,500	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): <u>Respiratory Therapy</u>	Ln 39, Col 3 Ln10a, Col 3			55 hours	3,588	12,496	55	12,496 3,588	13
14	TOTAL			\$	3,932	\$ 231,376	\$ 84,627	3,987	\$ 316,003	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**# **0004861**Report Period Beginning: **1/01/2009**Ending: **12/31/2009****XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2009**

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$ 1,125,952	\$ 2,444,649	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>72,403</u> )	1,307,006	1,307,006	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,827	69,827	6
7	Other Prepaid Expenses	13,345	13,345	7
8	Accounts Receivable (owners or related parties)	(82,737)		8
9	Other(specify): <u>Rent Receivable/Accr Rent</u>	(494,455)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,938,938	\$ 3,834,827	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments		100,000	12
13	Land		45,955	13
14	Buildings, at Historical Cost		1,306,013	14
15	Leasehold Improvements, at Historical Cost	981,840	1,318,952	15
16	Equipment, at Historical Cost	711,084	747,238	16
17	Accumulated Depreciation (book methods)	(1,403,818)	(2,901,432)	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> )	28,832	28,832	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 317,938	\$ 645,558	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,256,876	\$ 4,480,385	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 123,088	\$ 123,088	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	30,878	30,878	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	134,276	134,276	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		104,000	32
33	Accrued Interest Payable		9,422	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>See Attached Schedule E:</u>	408,223	408,223	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 696,465	\$ 809,887	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable		1,413,325	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 1,413,325	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 696,465	\$ 2,223,212	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,560,411	\$ 2,257,173	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,256,876	\$ 4,480,385	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>1,621,507</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>1,621,507</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>58,904</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(120,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(61,096)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>1,560,411</b>	<b>24</b>

\* 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: **1/01/2009**Ending: **12/31/2009**

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,399,733	1
2	Discounts and Allowances for all Levels	(311,744)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 5,087,989</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	445,596	6
7	Oxygen	57,911	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 503,507</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
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	79,502	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	6,464	19
20	Radiology and X-Ray	1,715	20
21	Other Medical Services	147,230	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 234,911</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	12,574	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 12,574</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 5,838,981</b>	<b>30</b>

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	975,371	31
32	Health Care	2,255,375	32
33	General Administration	1,496,887	33
<b>B. Capital Expense</b>			
34	Ownership	882,786	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	105,602	35
36	Provider Participation Fee	64,056	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 5,780,077</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>58,904</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 58,904</b>	<b>43</b>

\* 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: 1/01/2009

Ending:

12/31/2009

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	2,021	2,237	\$ 87,572	\$ 39.15	1
2	Assistant Director of Nursing	1,931	2,185	58,188	26.63	2
3	Registered Nurses	9,001	9,392	233,822	24.90	3
4	Licensed Practical Nurses	22,734	23,990	515,524	21.49	4
5	CNAs & Orderlies	55,964	60,457	635,486	10.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,021	2,363	29,128	12.33	9
10	Activity Assistants	4,815	5,317	42,506	7.99	10
11	Social Service Workers	3,806	4,101	51,017	12.44	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,170	6,810	79,321	11.65	14
15	Cook Helpers/Assistants	12,840	13,954	159,109	11.40	15
16	Dishwashers					16
17	Maintenance Workers	4,127	4,435	52,699	11.88	17
18	Housekeepers	8,287	9,314	110,825	11.90	18
19	Laundry	3,972	4,600	53,535	11.64	19
20	Administrator	2,005	2,166	76,349	35.25	20
21	Assistant Administrator	1,903	2,032	58,035	28.56	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,987	2,206	37,886	17.17	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>	5,376	6,026	108,702	18.04	33
34	TOTAL (lines 1 - 33)	148,960	161,585	\$ 2,389,704 *	\$ 14.79	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	\$ 20,704	Ln 1, Col 3	35
36	Medical Director	Monthly	8,600	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	48	2,376	Ln11, Col 3	44
45	Social Service Consultant	103	5,576	Ln12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	400	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	151	\$ 39,576		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	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								
					FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	<b>TOTALS</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre# 0004861Report Period Beginning: 1/01/2009Ending: 12/31/2009**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 \$5,479
- (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. \$ 14,731 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. \$ 12,074 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

**SEE ACCOUNTANTS' COMPILATION REPORT**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
12/31/2009  
Provider I.D. # 0004861

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

<b>3</b>		
<b>OTHER RELATED BUSINESS ENTITIES</b>		
<b>Name</b>	<b>City</b>	<b>Type of Business</b>
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, LTD.  
 Provider # 0004861  
 12/31/2009

**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	38,155	32,651	33,386	17,743	29,564	29,724	181,223
Jonathan Glenner	10,506	8,990	9,193	4,885	8,140	8,185	49,899
Daniel Glenner	5,785	4,951	5,062	2,690	4,483	4,507	27,478
Elliot Glenner	2,048	1,752	1,792	952	1,587	1,595	9,726
David Weinschneider	10,278	8,795	8,994	4,779	7,964	8,007	48,817
Joshua Ray	38,155	32,651	33,386	17,743	29,564	29,724	181,223
Barry Ray	33,284	28,482	29,124	15,477	25,790	25,929	158,086
Total compensation received from other Nursing Homes	138,211	118,272	120,937	64,269	107,092	107,671	656,452

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
 Provider # 0004861  
 12/31/2009

**XIX. SUPPORT SCHEDULES**

**SCHEDULE C**

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	6,703
EHealth Data Solutions	Computers	7,184
Advanced Answers on Demand	Computers	2,720
IIT Sourcetechn	Computers	1,061
Maxxsource Computers	Computers	959
RSM McGladrey	Accounting	14,740
Frost, Ruttenberg & Rothblatt	Accounting	400
ReedSmith Sachnoff & Weaver	Legal	2,041
Myers, Miller & Krauskopf	Legal	14,675
Ira I. Silverstein	Legal	2,400
Cynthia Farenga Attorney At Law	Legal	550
Much Shelist	Legal	845
Cindy Stachura	Consultant	1,200
Commitment Consulting	A/R Collections	25,374
Divinity Marketing	Management Consulting	600
Personnel Planners, Inc.	Unemployment Consulting	1,045
Prospect Resources, Inc.	Maintenance Consulting	1,200
		<u>83,698</u>

Allocated from Management Co:

Health Data Systems, Inc. - Computer Services		417
RSM McGladrey - Accounting Services		13,491
ReedSmith Sachnoff & Weaver - Legal Services		335
Frost, Ruttenberg & Rothblatt - Accounting Services		806
Much Shelist - Legal Services		61
Total allocated from Management Co.		<u>15,110</u>

Allocated from Elston Real Estate & Development, LLC.:	
Schiller, Klein & McElroy, P.C. - Real Estate Tax Reduction	2,241
Holland & Knight - Legal	1,751
Reed Smith LLP - Legal	120
SAS Architects - Architect Fees	14,862
Schiller, Klein & McElroy, P.C. - Real Estate Tax Reduction	639
Much Shelist - Legal	500
Total allocated from Elston Real Estate & Development, LLC.:	<u>20,113</u>
Reclass Schiller, Klein & McElroy, P.C. invoice - Real Estate Tax Reduction to Line 33	-2,241
Non-Allowable Expenses:	
Commitment Consulting - A/R Collections	-25,374
Divinity Marketing - Management Consulting	-600
RSM McGladrey - Accounting Fees	-10,274
Ira I. Silverstein - A/R Collections	-2,400
Reed Smith LLP - Legal - out of period	-521
Holland & Knight - Elston R.E. LLC. - Loan Modification Documents	-1,751
Reed Smith LLP - Elston R.E. LLC. - out of period	-120
Schiller, Klein & McElroy, P.C. - Elston R.E. LLC. - 4352 N. Keystone Bldg.	-639
Much Shelist - Elston R.E. LLC. - 4352 N. Keystone Bldg.	-250
Total Non-Allowable Expenses:	<u>-41,929</u>
Total allocated from Therapy Masters, Inc.	79
<b>Total adjustments page 21, Sch C.</b>	<u><u>-8,868</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>74,829</u></u>

**See Accountants' Compilation Report**

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	13,895
FUTA	190
SUTA	432
Insurance - Hospital	9,937
Other Employee Benefits	737
Workers Compensation Insurance	3,388
401K Match	916
Employee Benefits	1,273
Total allocated from Management Co.	<u>30,768</u>
Allocated Employee Benefits to Line #'s 7,27	(30,768)
Allocated from Therapy Masters, Inc.	
FICA taxes	12,723
FUTA	192
SUTA	239
Insurance - Hospital	3,340
Other Employee Benefits	44
Workers Compensation Insurance	2,345
401K Match	1,221
Total allocated from Therapy Masters, Inc.	<u>20,104</u>
Allocated Employee Benefits to Line #'s 15,27	(20,104)
Total allocated to Page 21	<u>0</u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/2009

SCHEDULE E

**XV. SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Union Dues	1,620
Credit Union	(32)
Accrued Wage Assignment	(124)
Accrued Profit Sharing	61,200
Refunds Exchange	(40,781)
Due Con Mutual	211
Accrued Management Fees	184,885
Due to Third Party	201,244
Total, Page 17, Line 36	<u>408,223</u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, LTD  
Provider # 0004861  
12/31/2009

SCHEDULE F

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

Description	Amount	Reference
Non-allowable trust fees	(758)	43
Non-allowable patient clothing	(246)	43
Non-allowable owner interest expense	(113,758)	32
Non-allowable professional fees	(41,929)	19
Non-allowable auto expense - marketing	(1,420)	25
Non-allowable Illinois Council on Long Term Care Fees	(3,752)	20
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(7,229)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(72,601)	10
Adjust Mgt. Co. Food to cost	(24,413)	2
Total	<u>(266,106)</u>	

See Accountants' Compilation Report

**Elston Real Estate and Development, LLC.  
Accrued Real Estate Taxes  
12/31/2009**

**SCHEDULE G**

	Accrued 1/01/09	Payments	Expense	Accrued 12/31/09
Balance @ 1/01/2009:	<u>(103,000.00)</u>		<u>(103,000.00)</u>	
2008 real estate taxes paid		100,591.89	100,591.89	
Cash received 4/27/09 for reduction in 2006 real estate taxes		(5,575.81)	(5,575.81)	
Estimated 2009 real estate taxes				
2008 taxes	100,591.89			
Estimated increase	2.50 %			
Estimated 2009 taxes	<u>103,106.69</u>			
<b>USE</b>	<u>104,000.00</u>		104,000.00	(104,000.00)
Totals	<u>(103,000.00)</u>	95,016.08	96,016.08	<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%
2007	99,592.60	(1,074.72)	-1.07%
2008	100,591.89	999.29	1.00%

**See Accountants' Compilation Report**

**Provider Name: Glen Elston Nursing & Rehab Center**  
**Provider I.D. #: 0004861**  
**Year Ended: December 31, 2009**

**SCHEDULE H**

Training & Education

<u>Person(s) Attending</u>	<u>Date Attended</u>	<u>Location</u>	<u>Title Sponsor</u>	<u>Total Cost</u>
Nursing Staff	1/28/09	Facility	PEL/VIP MEDICAL STAFFING Respiratory care training	114
S. Schayer, E. Gonzales	2/26/2009	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. New OBRA Pain Requirements	190
Nursing Staff	2/01/09	Facility	PEL/VIP MEDICAL STAFFING Respiratory care training	65
S. Schayer, Kathy Johannsen	3/25/2009	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. New Labor Law Trends & Requirements	190
Maria Reyes	4/29/2009	Chicago, Il	ACTIVITY THERAPY ASSOC Having Fun with Cooking	20
S. Schayer, Kathy Johannsen	5/26/2009	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. Money Down the Drain-Top Ten Ways That Providers Lose Money	190
Nursing Staff	5/30/09	Facility	PEL/VIP MEDICAL STAFFING Trach Care	65
Nursing Staff	5/05/09	Facility	PEL/VIP MEDICAL STAFFING Trach Care	325
V Inglesby, E Gonzales	6/25/2009	Skokie, Il	ILLINOIS COUNCIL ON L.T.C. New OBRA Pioneer Quality of Life Requirements	190
Social Service Staff	6/12/09	Facility	SOCIALWORK CONSULTATION GROUP Social Service Issues Inservice	100

S. Schayer, E. Gonzales	7/29/2009	Skokie, IL	ILLINOIS COUNCIL ON L.T.C. Hear it Directly from the Surveyors: What's Needed; What's Missing	190
Nursing Staff	7/01/09	Facility	PEL/VIP MEDICAL STAFFING Trach Care	325
S. Schayer, E. Gonzales	8/18/2009	Skokie, IL	ILLINOIS COUNCIL ON L.T.C. Improving Quality of Life by Analyzing Behaviors	190
S. Schayer, E. Gonzales	9/30/2009	Skokie, IL	ILLINOIS COUNCIL ON L.T.C. New Survival tools for the MDS Medicaid Audits	190
S Schayer	10/28/2009	Skokie, IL	ILLINOIS COUNCIL ON L.T.C. The New IDPH Fingerprint Regulation	95
Nursing Staff	9/13/09	Facility	PEL/VIP MEDICAL STAFFING Trach Care	65
M. Reyes, E Gonzales, V Inglesby	12/30/2009	Skokie, IL	ILLINOIS COUNCIL ON L.T.C. Skills Training for Psychiatric Rehab	280
			Allocated From Management Company	287
			Allocated From Therapy Masters	528
			Total	<u>3,599</u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2009

**SCHEDULE I**

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

	Gasoline	Mileage Reimbursement	Parking	Repairs	Total
Direct Expense	23,816	1,627	19	59	25,521
Non-Allowable auto expense - marketing					-1,420
Allocated from Therapy Masters, Inc.					190
Allocated from Management Company					2,731
<b>TOTAL</b>	<u>23,816</u>	<u>1,627</u>	<u>19</u>	<u>59</u>	<u>27,022</u>

**See Accountants' Compilation Report**

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

SCHEDULE J

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS		NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382		
				7/1/99- 12/31/2004	COST 12/31/2000								
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	-	43,249	-	17,496	43,614
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226		24,226		24,226								
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720		10,720		10,720								
HVAC SYSTEMS	24,749	-24,749	0		0								
WALL CONSTRUCTION	10,235	-10,235	0		0								
ELECTRICAL	10,634	-10,634	0		0								
MISC. IMPROVEMENTS	26,075	-26,075	0		0								
ASPHALT DRIVEWAY	5,900	-5,900	0		0								
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-	157,036	391,458
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					<u>2,127,420</u>	1,807,111	404,583	437,248	-	400,041	-	161,830	403,409
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5,000								
					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358
2001 NO ADDITIONS													
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-	162,211	404,358
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825								
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2004 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2005 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893
2006 NO ADDITIONS					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-	162,425	404,893

NURSING HOME	RECALCULATION BASED ON 2007 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE		
PERCENTAGE	93767	95,262	106,511	40,267	78,093	74,334	488,234	
84.9438%	0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765	1	

2007 NO ADDITIONS      2,135,245      1,813,758      348,338      353,892      395,682      149,589      290,111      276,146      1,813,758

NURSING HOME	RECALCULATION BASED ON 2008 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	
PERCENTAGE	93929	92,291	105,965	37,609	81,480	76,498	15,564	503,336
84.9438%	18.66%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	1

2008 NO ADDITIONS      2,135,245      1,813,758      338,471      332,568      381,842      135,523      293,611      275,659      56,084      1,813,758

NURSING HOME	RECALCULATION BASED ON 2009 CENSUS							TOTAL
	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	
PERCENTAGE	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
84.9438%	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%

2009 NO ADDITIONS      2,135,245      1,813,758      310,726      303,882      355,107      127,113      275,156      276,645      165,130      1,813,758

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/2009

**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	9,231
Illinois Association of Health Care Facilities Dues	1,332
Polish Daily News Subscription	80
Department of Registration and Education Fee	100
Employment Fees	23,829
Secretary of State Annual Report Fee	125
City of Chicago Business License Fee	2,200
City of Chicago Boiler Inspection Fee/Commerical Driveway Fee	1,060
Non-allowable Illinois Council on Long Term Care Fees	-3,752
<b>Total adjustments page 21, Sch F.</b>	<u><u>34,205</u></u>

**See Accountants' Compilation Report**