

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861 Report Period Beginning: 1/01/2010 Ending: 12/31/2010

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	6,769	79	1,987	8,835	8	
9	SNF/PED					9	
10	ICF	28,763	1,036	243	30,042	10	
11	ICF/DD					11	
12	SC					12	
13	DD 16 OR LESS					13	
14	TOTALS	35,532	1,115	2,230	38,877	14	

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.04%

D. How many bed-hold days during this year were paid by the Department? 8 (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 1,637

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

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

Facility Name & ID Number Elston Nursing & Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2010 Ending: 12/31/2010

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	235,026	31,468	16,281	282,775		282,775		282,775		1
2	Food Purchase		279,230		279,230	(13,496)	265,734	(25,080)	240,654		2
3	Housekeeping	114,117	28,526		142,643		142,643		142,643		3
4	Laundry	54,738	5,549	3,741	64,028		64,028		64,028		4
5	Heat and Other Utilities			104,642	104,642		104,642	14,848	119,490		5
6	Maintenance	54,922	23,793	57,705	136,420		136,420	12,669	149,089		6
7	Other (specify):* Allocated Employee Benefits							243	243		7
8	TOTAL General Services	458,803	368,566	182,369	1,009,738	(13,496)	996,242	2,680	998,922		8
	B. Health Care and Programs										
9	Medical Director			15,800	15,800		15,800		15,800		9
10	Nursing and Medical Records	1,674,088	218,343	7,738	1,900,169		1,900,169	(93,686)	1,806,483		10
10a	Therapy		226	221,892	222,118		222,118	(38,641)	183,477		10a
11	Activities	69,180	3,057	2,400	74,637		74,637		74,637		11
12	Social Services	42,017		7,215	49,232		49,232		49,232		12
13	CNA Training										13
14	Program Transportation			3,682	3,682		3,682		3,682		14
15	Other (specify):* Allocated Employee Benefits							20,098	20,098		15
16	TOTAL Health Care and Programs	1,785,285	221,626	258,727	2,265,638		2,265,638	(112,229)	2,153,409		16
	C. General Administration										
17	Administrative	136,605		408,297	544,902		544,902	(394,033)	150,869		17
18	Directors Fees										18
19	Professional Services			72,481	72,481	(5,145)	67,336	(7,016)	60,320		19
20	Dues, Fees, Subscriptions & Promotions			29,586	29,586	1,170	30,756	(1,363)	29,393		20
21	Clerical & General Office Expenses	28,421	23,725	40,796	92,942	(1,170)	91,772	203,625	295,397		21
22	Employee Benefits & Payroll Taxes			441,391	441,391	13,496	454,887		454,887		22
23	Inservice Training & Education			1,815	1,815		1,815	1,025	2,840		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			27,987	27,987		27,987	581	28,568		25
26	Insurance-Prop.Liab.Malpractice			161,657	161,657		161,657	1,741	163,398		26
27	Other (specify):* Allocated Employee Benefits							34,603	34,603		27
28	TOTAL General Administration	165,026	23,725	1,184,010	1,372,761	8,351	1,381,112	(160,837)	1,220,275		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,409,114	613,917	1,625,106	4,648,137	(5,145)	4,642,992	(270,386)	4,372,606		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 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			81,435	81,435		81,435	5,851	87,286			30
31	Amortization of Pre-Op. & Org.							42	42			31
32	Interest											32
33	Real Estate Taxes					5,145	5,145	153,290	158,435			33
34	Rent-Facility & Grounds			832,059	832,059		832,059	(928,059)	(96,000)			34
35	Rent-Equipment & Vehicles			1,794	1,794		1,794	2,735	4,529			35
36	Other (specify):*											36
37	TOTAL Ownership			915,288	915,288	5,145	920,433	(766,141)	154,292			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		78,284	12,081	90,365		90,365		90,365			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			42,157	42,157		42,157	(42,157)				43
44	TOTAL Special Cost Centers		78,284	118,294	196,578		196,578	(42,157)	154,421			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,409,114	692,201	2,658,688	5,760,003		5,760,003	(1,078,684)	4,681,319			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	(3,900)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(16,098)	30		9
10	Interest and Other Investment Income	3,766	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(427)	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	(89)	43		18
19	Entertainment				19
20	Contributions	(3,500)	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	(37,957)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(267,943)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (326,148)		\$	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)	(752,536)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (752,536)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,078,684)		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	

SEE ACCOUNTANTS' COMPILATION REPORT

Elston Nursing & Rehabilitation Centre

ID# 0004861

Report Period Beginning: 1/01/2010

Ending: 12/31/2010

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies "A" to cost	\$ (32,243)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(61,443)	10	2
3	Adjust Mgt Co. food to cost	(25,080)	2	3
4	Non-allowable professional fees	(30,504)	19	4
5	Non-allowable trust fees	(708)	43	5
6	Non-allowable patient clothing	(184)	43	6
7	Non-allowable auto expense - marketing	(1,229)	25	7
8	Non-allowable Illinois Council on Long Term Care Fees	(4,283)	20	8
9	Non-allowable owner interest expense	(112,204)	32	9
10	Non-allowable training and education	(65)	23	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(267,943)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

1/01/2010

Ending:

12/31/2010

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	(25,080)	0	0	0	0	0	0	0	0	0	0	(25,080)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,088	11,760	0	0	0	0	0	0	0	14,848	5
6	Maintenance	0	0	6,206	6,458	5	0	0	0	0	0	0	12,669	6
7	Other (specify):*	0	0	243	0	0	0	0	0	0	0	0	243	7
8	TOTAL General Services	(25,080)	0	9,537	18,218	5	0	0	0	0	0	0	2,680	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	(93,686)	0	0	0	0	0	0	0	0	0	0	(93,686)	10
10a	Therapy	0	0	0	0	(38,641)	0	0	0	0	0	0	(38,641)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	20,098	0	0	0	0	0	0	20,098	15
16	TOTAL Health Care and Programs	(93,686)	0	0	0	(18,543)	0	0	0	0	0	0	(112,229)	16
	C. General Administration													
17	Administrative	0	0	(394,033)	0	0	0	0	0	0	0	0	(394,033)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(30,504)	0	17,288	6,075	125	0	0	0	0	0	0	(7,016)	19
20	Fees, Subscriptions & Promotions	(4,283)	0	434	0	2,486	0	0	0	0	0	0	(1,363)	20
21	Clerical & General Office Expenses	(3,900)	0	204,308	0	3,217	0	0	0	0	0	0	203,625	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	(65)	0	279	0	811	0	0	0	0	0	0	1,025	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,229)	0	1,653	0	157	0	0	0	0	0	0	581	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,253	0	488	0	0	0	0	0	0	1,741	26
27	Other (specify):*	0	0	34,423	0	180	0	0	0	0	0	0	34,603	27
28	TOTAL General Administration	(39,981)	0	(134,395)	6,075	7,464	0	0	0	0	0	0	(160,837)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(158,747)	0	(124,858)	24,293	(11,074)	0	0	0	0	0	0	(270,386)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

1/01/2010 Ending:

12/31/2010

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(16,098)	0	5,283	16,594	72	0	0	0	0	0	0	5,851	30
31	Amortization of Pre-Op. & Org.	0	0	42	0	0	0	0	0	0	0	0	42	31
32	Interest	(108,438)	0	0	108,438	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	2,533	150,757	0	0	0	0	0	0	0	153,290	33
34	Rent-Facility & Grounds	0	0	0	(928,059)	0	0	0	0	0	0	0	(928,059)	34
35	Rent-Equipment & Vehicles	0	0	2,735	0	0	0	0	0	0	0	0	2,735	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(124,536)	0	10,593	(652,270)	72	0	0	0	0	0	0	(766,141)	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):*	(42,865)	0	0	708	0	0	0	0	0	0	0	(42,157)	43
44	TOTAL Special Cost Centers	(42,865)	0	0	708	0	0	0	0	0	0	0	(42,157)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(326,148)	0	(114,265)	(627,269)	(11,002)	0	0	0	0	0	0	(1,078,684)	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	408,297	Glen Health and Home Management, Inc.	A	294,032	(114,265)	1
3	V							2
4	V	Total from Page 6B	928,059	Elston Real Estate & Development, L.L.C.	B	300,790	(627,269)	3
5	V							4
6	V	Total from Page 6C	216,389	Therapy Masters, Inc.	C	205,387	(11,002)	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 100.00 % by Sidney Glenner				12
14	Total		\$ 1,552,745			\$ 800,209	\$ * (752,536)	13
								14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	\$ 408,297	Glen Health and Home Management, Inc.	A	\$	\$ (408,297) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,088	3,088 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,767	4,767 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	17,288	17,288 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	434	434 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	15,699	15,699 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	34,661	34,661 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	279	279 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	1,653	1,653 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	1,253	1,253 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	5,283	5,283 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	2,533	2,533 27
28	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	2,735	2,735 28
29	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,439	1,439 29
30	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	14,264	14,264 30
31	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	188,609	188,609 31
32	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(34,661)	(34,661) 32
33	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	243	243 33
34	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	2,427	2,427 34
35	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	31,996	31,996 35
36	V						
37	V						
38	V						
39	Total		\$ 408,297			\$ 294,032	\$ * (114,265) 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	43 Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 708	\$	708	15
16	V	32 Interest Income		Elston Real Estate & Development, L.L.C.	B	(3,766)		(3,766)	16
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B	112,204		112,204	17
18	V	34 Rental Income	928,059	Elston Real Estate & Development, L.L.C.	B			(928,059)	18
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	150,757		150,757	19
20	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	16,594		16,594	20
21	V	19 Professional Fees		Elston Real Estate & Development, L.L.C.	B	6,075		6,075	21
22	V	6 Maintenance		Elston Real Estate & Development, L.L.C.	B	6,458		6,458	22
23	V	5 Utilities		Elston Real Estate & Development, L.L.C.	B	11,760		11,760	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 928,059			\$ 300,790	\$ *	(627,269)	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	\$ 216,389	Therapy Masters, Inc.	C	\$ 177,748	\$ (38,641)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	125	125
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	8	8
18	V	20 Employment Fees		Therapy Masters, Inc.	C	2,478	2,478
19	V	21 Clerical		Therapy Masters, Inc.	C	1,684	1,684
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	20,278	20,278
21	V	23 Training and Education		Therapy Masters, Inc.	C	811	811
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	157	157
23	V	6 Plant Supplies		Therapy Masters, Inc.	C	5	5
24	V	21 Clerical Salaries		Therapy Masters, Inc.	C	1,533	1,533
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(20,278)	(20,278)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	20,098	20,098
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	180	180
28	V	30 Depreciation		Therapy Masters, Inc.	C	72	72
29	V	26 Insurance - Liability		Therapy Masters, Inc.	C	488	488
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 216,389			\$ 205,387	\$ * (11,002)

* 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: 1/01/2010 Ending: 12/31/2010

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 %	185,836	4	7.13 %	Salary	\$ 14,264	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	50,009	3	7.13 %	Salary	3,838	Ln21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	27,519	3	7.13 %	Salary	2,112	Ln21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	19,322	3	7.13 %	Salary	1,483	Ln21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	49,356	3	7.13 %	Salary	3,788	Ln21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	0.00 %	185,836	4	7.13 %	Salary	14,264	Ln21, Col 7	6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 39,749		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:

1/01/2010

Ending: 2/31/2010

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	545,364	7	\$ 43,318	\$ 38,877	\$ 3,088	1	
2	6	Repairs and Maintenance	Resident Days	545,364	7	66,872	38,877	4,767	2	
3	19	Professional Fees	Resident Days	545,364	7	242,509	38,877	17,288	3	
4	20	Licenses, Permits and Inspection	Resident Days	545,364	7	6,093	38,877	434	4	
5	21	Clerical	Resident Days	545,364	7	220,225	38,877	15,699	5	
6	22	Employee Benefits and Payroll	Resident Days	545,364	7	486,222	38,877	34,661	6	
7	23	Training and Education	Resident Days	545,364	7	3,909	38,877	279	7	
8	25	Auto Expenses	Resident Days	545,364	7	23,185	38,877	1,653	8	
9	26	Insurance	Resident Days	545,364	7	17,573	38,877	1,253	9	
10	30	Depreciation	Resident Days	545,364	7	74,104	38,877	5,283	10	
11	31	Amortization	Resident Days	545,364	7	589	38,877	42	11	
12	33	Real Estate Taxes	Resident Days	545,364	7	35,536	38,877	2,533	12	
13	35	Equipment and Vehicle Rental	Resident Days	545,364	7	38,360	38,877	2,735	13	
14	6	Janitorial Salaries	Resident Days	545,364	7	20,184	38,877	1,439	14	
15	17	Officer's Salaries	Resident Days	545,364	7	200,100	200,100	38,877	14,264	15
16	21	Administrative Salaries	Resident Days	545,364	7	2,645,790	2,645,790	38,877	188,609	16
17	22	Employee Benefits	Payroll						(34,661)	17
18	7	Employee Benefits - Janitorial	Payroll						243	18
19	27	Employee Benefits - Officer's	Payroll						2,427	19
20	27	Employee Benefits - Admin	Payroll						31,996	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,124,569	\$ 2,866,074	\$ 294,032		25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2010

Ending:

12/31/2010

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	SLG Limited Partnership	X		Mortgage	\$11,040.31	12/26/08	\$ 1,430,433	\$ 1,393,179	1/01/2034	0.0800	\$ 112,204	1							
2							Non-allowable owner interest expense:				(112,204)	2							
3												3							
4												4							
5												5							
Working Capital																			
6												6							
7												7							
8												8							
9	TOTAL Facility Related				\$11,040.31		\$ 1,430,433	\$ 1,393,179			\$	9							
B. Non-Facility Related*																			
10												10							
11												11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$	14							
15	TOTALS (line 9+line14)						\$ 1,430,433	\$ 1,393,179			\$	15							

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2009 report.		\$	104,000		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	124,779		2
3. Under or (over) accrual (line 2 minus line 1).		\$	20,779		3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	128,000		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5,145		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	153,924		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2005	99,674			8
	2006	100,667			9
	2007	99,593			10
	2008	100,592			11
	2009	124,779			12
See Attached Schedule G For Calculation Of 2010 Real Estate Tax Accrual.					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2009	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220 B. General Construction Type: Exterior Brick Frame Concrete & Steel Number of Stories Three

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

ELSTON REAL ESTATE & DEVELOPMENT LLC OWNS A BUILDING AT 4352 N. KEYSTONE. THIS BUILDING IS NOT ON THE GROUNDS OF THE NURSING HOME NOR ADJACENT TO IT. THERE IS AN UNRELATED BUSINESS BETWEEN THE NURSING HOME AND THE 4352 N. KEYSTONE BUILDING. THE 4352 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 1,260

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>	<u>1</u>
2	<u>Allocated from Management Company:</u>			<u>6,057</u>	<u>2</u>
3	TOTALS	32,580		\$ 46,057	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	1964	\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5											5
6	Alloc from				129,296			3,484	3,484		6
7	Mgt Comp										7
8	Schedule J										8
	Improvement Type**										
9	Communication system		1975		8,549		8			8,549	9
10	Fire door and wiring		1976		10,293		20			10,293	10
11	Sprinkler system and electrical wiring		1977		1,055		10			1,055	11
12	Roof project		1979		8,360		10			8,360	12
13	Sprinkler system		1980		48,000		20			48,000	13
14	Water heater		1980		886		10			886	14
15	Cabinets and countertops		1981		5,386		10			5,386	15
16	Circuit breakers		1983		5,209		10			5,209	16
17	Building Improvements		1984		18,074		10			18,074	17
18	Building Improvements		1985		19,017		10			19,017	18
19	Building Improvements		1986		18,152		10			18,152	19
20	Building Improvements		1987		17,392		10			17,392	20
21	Building Improvements		1988		18,417		10			18,417	21
22	Building Improvements		1990		11,795		10			11,795	22
23	Building Improvements		1990		4,243		10			4,243	23
24	Building Improvements		1991		19,999		10			19,999	24
25	Building Improvements		1992		18,921		10			18,921	25
26	Building Improvements		1993		53,703		10			53,703	26
27	Building Improvements		1994		10,073		10			10,073	27
28	Building Improvements		1995		48,617		10			48,617	28
29	Wall fittings		1997		1,828		10			1,828	29
30	Concrete ramp		1997		1,480		10			1,480	30
31	Building Improvements		1995		37,112		10			37,112	31
32	Sprinkler system		1996		3,000		10			3,000	32
33	Nurses call station		1996		3,641		10			3,641	33
34	Door holders		1997		1,334		10			1,334	34
35	Install circuits and outlets		1997		2,500		10			2,500	35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning:

1/01/2010 Ending: 12/31/2010

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		10			9,167	45
46	Fire dampers installation	1999	3,220		10			3,220	46
47	Fire alarm equipment	1999	8,000		10			8,000	47
48	Fire alarm equipment	1999	12,000		10			12,000	48
49	Concrete	1998	1,755		10			1,755	49
50	Install gate	1999	1,600		10			1,600	50
51	Fireproofing	1999	2,250		10			2,250	51
52	Relocate and rewire nurses call station	1999	2,500		10			2,500	52
53	Fire dampers installation	1999	2,062		10			2,062	53
54	Relocate boxes to 8'	1999	1,000		10			1,000	54
55	Fire dampers installation	1999	800		10			800	55
56	Installation of exhaust pipe for the laundry room	1998	1,300		10			1,300	56
57	Extend iron railings	1998	1,250		10			1,250	57
58	Relocate and rewire nurses call station	1999	8,800		10			8,800	58
59	Sprinkler system for all three floors	1999	9,000		10			9,000	59
60	Sprinkler system for all three floors	1999	9,333		10			9,333	60
61	Install flow switch	2000	2,300	115	10	115		2,300	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	228	10	228		4,655	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	1,497	10	1,497		29,826	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	1,026	10	1,026		20,387	64
65	Fire alarm system	2000	48,484	2,428	10	2,428		48,484	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	354	10	354		6,928	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	130	10	130		2,600	67
68	Floor tiles, floor patches, cove base installation	2000	6,319		10			6,319	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,934,901	\$ 5,778		\$ 9,262	\$ 3,484	\$ 1,805,605	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	Totals from Page 12A, Carried Forward		\$ 1,934,901	\$ 5,778		\$ 9,262	\$ 3,484	\$ 1,805,605	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028	559	10	559		11,028	2
3	Bernardsville border	2000	1,575	74	10	74		1,575	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669	92	10	92		1,669	4
5	Emerson wall fit	2000	1,988	107	10	107		1,988	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810	81	10	81		1,810	6
7	Concrete & piping work	2000	2,550	127	10	127		2,550	7
8	Nurses station	2000	11,070	553	10	553		11,070	8
9	Furnish & install new steel door	2000	1,875	89	10	89		1,875	9
10	Install shower valve units and faucets	2000	2,904	149	10	149		2,904	10
11	Furnish & install doors	2000	22,723	1,139	10	1,139		22,723	11
12	Elevator project	2000	1,600	80	10	80		1,600	12
13	Asphalt paving in parking lot, new catch basin	2000	57,945	2,902	10	2,902		57,945	13
14	Advantage Mechanical project	2000	6,500	325	10	325		6,500	14
15	Custom wardrobes	2001	7,438	744	10	744		7,068	15
16	Remove lobby wall and install ceiling	2001	13,864	1,386	10	1,386		13,167	16
17	Install and clean out passenger elevator pump	2001	3,750	375	10	375		3,563	17
18	Sprinkler system heads	2001	2,750	275	10	275		2,613	18
19	Tile project	2001	2,983	298	10	298		2,831	19
20	New entrance addition project	2001	20,000	2,000	10	2,000		19,000	20
21	Cabinets and shelving	2001	1,841	184	10	184		1,748	21
22	Custom wardrobes	2001	11,123	1,112	10	1,112		10,564	22
23	Illinois Improvement project	2002	12,223	1,222	10	1,222		10,387	23
24	Furnish and install automatic door equipment	2002	13,378	1,338	10	1,338		11,373	24
25	Lighting for entrance	2002	3,500	350	10	350		2,975	25
26	Grout and mortar for ceramic wall tile	2002	3,137	314	10	314		2,669	26
27	Wallcovering installation	2002	21,647	2,165	10	2,165		18,402	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900	9,990	10	9,990		85,306	28
29	Awning	2002	5,850	585	10	585		4,972	29
30	Affiliated Customer Service project	2002	1,160	116	10	116		986	30
31	Affiliated Customer Service project	2002	1,995	200	10	200		1,700	31
32	Electrical project	2002	2,860	286	10	286		2,431	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,289,537	\$ 34,995		\$ 38,479	\$ 3,484	\$ 2,132,597	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	Totals from Page 12B, Carried Forward		\$ 2,289,537	\$ 34,995		\$ 38,479	\$ 3,484	\$ 2,132,597	1
2	Installation of one convex awning	2002	3,800	380	10	380		3,230	2
3	Elevator modernization project	2003	27,800	2,780	10	2,780		20,850	3
4	Installation of new 100amp elevator feeder line	2003	3,000	300	10	300		2,250	4
5	HVAC wall unit project	2003	1,200	120	10	120		900	5
6	Elevator modernization project	2004	3,000	300	10	300		1,950	6
7	Patch, seal and coat roof	2004	2,150	215	10	215		1,398	7
8	Fire protection project	2004	1,435	144	10	144		936	8
9	Installation of camera and alarm for patio door	2004	1,952	195	10	195		1,268	9
10	Replace upper tube on leaking boiler	2004	1,063	106	10	106		689	10
11	Installation of solid state drive assembly for elevator door	2004	1,180	118	10	118		767	11
12	Adjust restrictor on passenger elevator	2004	1,366	137	10	137		890	12
13	Storage Building	2004	58,947	1,965	30	1,965		13,755	13
14	Install pipe railing connections	2005	9,600	960	10	960		5,280	14
15	Furnish and install new roller guides to elevator	2005	3,450	345	10	345		1,898	15
16	Furnish and install vertical rod devices	2005	2,246	225	10	225		1,237	16
17	Install new carpet, border, cove base and reducer	2005	10,303	1,030	10	1,030		5,665	17
18	Remove and install new detector edge on elevator	2005	1,850	185	10	185		1,018	18
19	Build and install custom wardrobes with drawers	2005	38,868	3,887	10	3,887		21,378	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293	129	10	129		710	20
21	Elevator modernization project	2006	3,700	370	10	370		2,405	21
22	New elevator controller and fixtures	2006	44,711	4,471	10	4,471		20,120	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		3,816	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	295	10	295		1,033	24
25	Reroute flood pump to outside basin	2007	2,500	250	10	250		875	25
26	Furnish and install new powerflame burner	2007	9,100	910	10	910		3,185	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		2,397	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		800	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		950	29
30	Furnish, install and program new telephone system	2008	15,860	1,586	10	1,586		3,965	30
31	Installation of fire extinguisher system	2009	2,900	290	10	290		435	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		750	32
33	and power supply								33
34	TOTAL (lines 1 thru 33)		\$ 2,575,831	\$ 59,695		\$ 63,179	\$ 3,484	\$ 2,259,397	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	Totals from Page 12C, Carried Forward		\$ 2,575,831	\$ 59,695		\$ 63,179	\$ 3,484	\$ 2,259,397	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		669	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		435	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		1,197	4
5	Roofing project	2009	24,650	2,465	10	2,465		3,698	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	419	10	419		419	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	496	10	496		496	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15	Leasehold Improvements Allocated from Management Company:		11,235			125	125	9,918	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,645,340	\$ 64,609		\$ 68,218	\$ 3,609	\$ 2,276,229	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:

1/01/2010

Ending:

12/31/2010

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	\$ 124,292	\$ 12,429	\$ 12,429	\$	10 years	\$ 89,447	71
72	Current Year Purchases	14,304	1,430	1,430		10 years	1,430	72
73	Fully Depreciated Assets	525,951	5,824	5,824		5,7,10years	525,951	73
74	Allocated from Management Co:	55,045		501	501		53,505	74
75	TOTALS	\$ 719,592	\$ 19,683	\$ 20,184	\$ 501		\$ 670,333	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:			10,299		1,172	1,172		4,393	79
80	TOTALS			\$ 46,317	\$	\$ 1,172	\$ 1,172		\$ 40,411	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)	\$ 3,457,306	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 84,292	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 89,574	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,282	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,986,973	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A 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: \$ 3,197 Description: Ice-maker \$1,270, Postage meter \$524, Allocated from Management Co: \$1,403

(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>1,332</u>	18
19					19
20					20
21	TOTAL		\$	\$ 1,332	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. /2011 \$ _____

13. /2012 \$ _____

14. /2013 \$ _____

* 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>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. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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	\$	1,837	\$ 102,016	\$ 101	1,837	\$ 102,117	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		56	4,704		56	4,704	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		1,668	109,669	125	1,668	109,794	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				78,284		78,284	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			85 hours	5,503	12,081	85	12,081 5,503	13
14	TOTAL			\$	3,561	\$ 221,892	\$ 90,591	3,646	\$ 312,483	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: **1/01/2010**

Ending:

12/31/2010**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2010**

(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	\$ 1,615,181	\$ 2,836,183	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>66,842</u>)	825,033	825,033	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	45,439	45,439	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Rent Receivable/Accr Rent</u>	(518,455)		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,967,198	\$ 3,706,655	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments		100,000	12
13	Land		46,057	13
14	Buildings, at Historical Cost		1,308,196	14
15	Leasehold Improvements, at Historical Cost	990,215	1,337,144	15
16	Equipment, at Historical Cost	725,388	765,909	16
17	Accumulated Depreciation (book methods)	(1,485,253)	(2,986,973)	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>)	19,614	19,614	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 249,964	\$ 589,947	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,217,162	\$ 4,296,602	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 165,265	\$ 165,265	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	43,040	43,040	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	138,414	138,414	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,483	1,483	31
32	Accrued Real Estate Taxes(Sch.IX-B)		128,000	32
33	Accrued Interest Payable		9,288	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Attached Schedule E:</u>	486,072	486,072	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 834,274	\$ 971,562	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,393,179	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,393,179	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 834,274	\$ 2,364,741	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,382,888	\$ 1,931,861	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,217,162	\$ 4,296,602	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,560,411	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,560,411	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	217,477	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	(395,000)	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)	\$ (177,523)	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)	\$ 1,382,888	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: **1/01/2010**Ending: **12/31/2010**

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	\$ 5,525,312	1
2	Discounts and Allowances for all Levels	(199,753)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,325,559	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	342,160	6
7	Oxygen	44,955	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 387,115	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	94,451	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,698	19
20	Radiology and X-Ray	3,145	20
21	Other Medical Services	133,231	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 241,525	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	22,468	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 22,468	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Public Aid Bedhold</u>	813	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 813	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,977,480	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,009,738	31
32	Health Care	2,265,638	32
33	General Administration	1,372,761	33
B. Capital Expense			
34	Ownership	915,288	34
C. Ancillary Expense			
35	Special Cost Centers	132,522	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)*	\$ 5,760,003	40
41	Income before Income Taxes (line 30 minus line 40)**	217,477	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 217,477	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: 1/01/2010

Ending:

12/31/2010

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,013	2,233	\$ 87,664	\$ 39.26	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,951	11,727	309,953	26.43	3
4	Licensed Practical Nurses	19,292	20,834	462,759	22.21	4
5	CNAs & Orderlies	57,672	63,129	670,036	10.61	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,974	2,242	27,984	12.48	9
10	Activity Assistants	4,529	4,951	41,196	8.32	10
11	Social Service Workers	3,875	4,107	42,017	10.23	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,163	6,861	82,180	11.98	14
15	Cook Helpers/Assistants	12,289	13,220	152,846	11.56	15
16	Dishwashers					16
17	Maintenance Workers	4,227	4,512	54,922	12.17	17
18	Housekeepers	8,287	9,233	114,117	12.36	18
19	Laundry	4,046	4,640	54,738	11.80	19
20	Administrator	1,981	2,216	77,577	35.01	20
21	Assistant Administrator	1,941	2,162	59,028	27.30	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,797	2,092	28,421	13.59	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	1,684	1,906	30,998	16.26	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	5,381	6,083	112,678	18.52	33
34	TOTAL (lines 1 - 33)	148,102	162,148	\$ 2,409,114 *	\$ 14.86	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	\$ 16,281	Ln 1, Col 3	35
36	Medical Director	Monthly	15,800	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,205	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,400	Ln11, Col 3	44
45	Social Service Consultant	122	6,715	Ln12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	500	Ln12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	170	\$ 47,901		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. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Steven Schayer	Administrator	0.00 %	\$ 77,577	Workers' Compensation Insurance	\$ 44,013	IDPH License Fee	\$ 3,980	
Kathy Johansen	Asst Administrator	0.00 %	59,028	Unemployment Compensation Insurance	14,105	Advertising: Employee Recruitment		
				FICA Taxes	180,795	Health Care Worker Background Check		
				Employee Health Insurance	94,876	(Indicate # of checks performed <u>94</u>)	940	
				Employee Meals	13,496	Patient Background Checks	23	
				Illinois Municipal Retirement Fund (IMRF)*				
				Chicago Head Tax	4,380	See Attached Schedule K:	21,323	
				Other Employee Benefits	2,435			
				Union Health and Welfare	75,245	Allocated from Therapy Masters, Inc.:	2,486	
				Union Pension	21,337	Allocated from Management Company:	434	
				401K Match	4,205	Less: Public Relations Expense	()	
				See Attached Schedule D:	0	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 136,605				\$ 454,887			\$ 29,393	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 408,297				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 408,297								
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount				()	
See Attached Schedule C:			60,320				TOTAL (agree to Sch. V, line 24, col. 8)	
							\$	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)								
\$ 60,320								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing & Rehabilitation Centre

0004861

Report Period Beginning: 1/01/2010

Ending: 12/31/2010

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 \$5,841
- (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. \$ 18,443 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. \$ 13,496 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.

12/31/2010

Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

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

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD.
 Provider # 0004861
 12/31/2010

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	38,732	36,332	33,252	15,953	29,130	32,437	185,836
Jonathan Glenner	10,423	9,777	8,948	4,293	7,839	8,729	50,009
Daniel Glenner	5,736	5,380	4,924	2,362	4,314	4,803	27,519
Elliot Glenner	4,027	3,777	3,457	1,659	3,029	3,373	19,322
David Weinschneider	10,287	9,649	8,831	4,237	7,737	8,615	49,356
Joshua Ray	38,732	36,332	33,252	15,953	29,130	32,437	185,836
Total compensation received from other Nursing Homes	107,937	101,247	92,664	44,457	81,179	90,394	517,878

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
 Provider # 0004861
 12/31/2010

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	5,044
IIT Sourcetek	Computers	1,100
Point ClickCare	Computers	1,113
Maxxsource Computer Leasing	Computers	879
Frank Della	Computer System Consulting	799
RSM McGladrey	Accounting	18,107
Frost, Ruttenberg & Rothblatt	Accounting	375
Myers, Miller & Krauskopf	Legal	16,311
Ira I. Silverstein	Legal	2,400
Much Shelist	Legal	4,747
Cindy Stachura	Consultant	1,200
Commitment Consulting	A/R Collections	6,305
First Real Estate Services, Ltd.	Real Estate Appraisal	2,750
Salk & Associates LLC	Architectural Services	9,350
Personnel Planners, Inc.	Unemployment Consulting	1,550
Prospect Resources, Inc.	Maintenance Consulting	450
		<u>72,480</u>
Allocated from Management Co:		
Health Data Systems, Inc. - Computer Services		1,809
Clinical Reimbursement Solutions - Accounting		571
RSM McGladrey - Accounting Services		13,407
Harold Geiser - Accounting		499
Frost, Ruttenberg & Rothblatt - Accounting Services		132
Much Shelist - Legal Services		871
Total allocated from Management Co.		<u>17,288</u>

Allocated from Elston Real Estate & Development, LLC.:	
Skidelsky & Associates - Real Estate Tax Reduction	2,395
Skidelsky & Associates - Real Estate Tax Reduction - 4352 N. Keystone Bldg.	2,230
First Real Estate Services, Ltd. - Real Estate Appraisal - 4352 N. Keysone Bldg.	1,200
Much Shelist - Legal	250
Total allocated from Elston Real Estate & Development, LLC.:	<u>6,075</u>
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-2,395
Reclass First Real Estate Services, Ltd. invoice to Line 33	-2,750
Non-Allowable Expenses:	
Commitment Consulting - A/R Collections	-6,305
RSM McGladrey - Accounting Fees	-12,528
Ira I. Silverstein - A/R Collections	-2,400
Much Shelist - Legal	-250
Myers, Miller & Krauskopf - Legal	-5,591
Skidelsky & Associates - Elston R.E. LLC. - 4352 N. Keystone Bldg.	-2,230
First Real Estate Services, Ltd. - Real Estate Appraisal - 4352 N. Keysone Bldg.	-1,200
Total Non-Allowable Expenses:	<u>-30,504</u>
Total allocated from Therapy Masters, Inc.	125
Total adjustments page 21, Sch C.	<u><u>-12,161</u></u>
Total Schedule V, line 19, column 8	<u><u>60,320</u></u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2010

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	13,977
FUTA	190
SUTA	458
Insurance - Hospital	12,791
Other Employee Benefits	814
Workers Compensation Insurance	4,034
401K Match	951
Employee Benefits	1,446
	<u>34,661</u>
Total allocated from Management Co.	<u>34,661</u>
Allocated Employee Benefits to Line #'s 7,27	(34,661)
Allocated from Therapy Masters, Inc.	
FICA taxes	12,242
FUTA	162
SUTA	226
Insurance - Hospital	3,950
Other Employee Benefits	148
Workers Compensation Insurance	2,396
401K Match	1,053
Uniform Allowance	101
	<u>20,278</u>
Total allocated from Therapy Masters, Inc.	<u>20,278</u>
Allocated Employee Benefits to Line #'s 15,27	(20,278)
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2010

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Union Dues	1,780
Accrued Profit Sharing	556
Refunds Exchange	(44,960)
Accrued 401K	1,686
Accrued Management Fees	175,984
Due to Third Party	351,026
Total, Page 17, Line 36	<u>486,072</u>

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD
Provider # 0004861
12/31/2010

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	(708)	43
Non-allowable patient clothing	(184)	43
Non-allowable owner interest expense	(112,204)	32
Non-allowable professional fees	(30,504)	19
Non-allowable auto expense - marketing	(1,229)	25
Non-allowable Illinois Council on Long Term Care Fees	(4,283)	20
Non-allowable training and education	(65)	23
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	(32,243)	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	(61,443)	10
Adjust Mgt. Co. Food to cost	(25,080)	2
Total	<u>(267,943)</u>	

See Accountants' Compilation Report

**Elston Real Estate and Development, LLC.
Accrued Real Estate Taxes
12/31/2010**

SCHEDULE G

	Accrued 1/01/10	Payments	Expense	Accrued 12/31/10
Balance @ 1/01/2010:	<u>(104,000.00)</u>		<u>(104,000.00)</u>	
2009 real estate taxes paid		124,779.46	124,779.46	
Estimated 2010 real estate taxes				
2009 taxes	124,779.46			
Estimated increase	2.50 %			
Estimated 2010 taxes	<u>127,898.95</u>			
	USE		127,900.00	(128,000.00)
Totals	<u><u>(104,000.00)</u></u>	<u>124,779.46</u>	<u>148,679.46</u>	<u>(128,000.00)</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%
2009	124,779.46	24,187.57	24.05%

See Accountants' Compilation Report

Provider Name: Glen Elston Nursing & Rehab Center
Provider I.D. #: 0004861
Year Ended: December 31, 2010

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Steve Schayer, Kathy Johanssen	1/21/2010	Skokie, Il	Illinois Council on Long Term Care The Most Frequent Life Safety Code Violations	190
Steve Schayer, Elsa Gonzales	2/24/2010	Skokie, Il	Illinois Council on Long Term Care Accident & Fall Prevention Strategies	190
Nursing & Administrative Staff	2/18/10	Chicago, Il	Stanley McCracken Mental Health Problems in the Medical Setting	100
Steve Schayer, Elsa Gonzales	4/20/2010	Skokie, Il	Illinois Council on Long Term Care	220
Omar Hernandez	5/19 & 5/26/10	Evanston, Il	Corporate Training Service Center Food Service Sanitation Course	165
Nursing Staff, Social Service, All Department Heads & Administration	6/30/2010	Chicago, Il	Dr. Yakov Weil The Neurology of Good Manners	600
Steve Schayer	5/13/2010	Skokie, Il	Illinois Council on Long Term Care MDS 3.0-Getting Started	175
Beryl Mack	10/8/2010	Chicago, Il	Cynthia Chow & Associates Old Age in the New Age	110
			Allocated From Management Company	279
			Allocated From Therapy Masters	811
			Total	2,840

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Elston Nursing and Rehabilitation Centre, LTD.
Provider #0004861
12/31/2010

SCHEDULE I

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

	<u>Gasoline</u>	<u>Mileage Reimburse</u>	<u>Parking</u>	<u>Total</u>
Direct Expense	24,383	3,185	419	27,987
Non-Allowable auto expense - marketing				-1,229
Allocated from Therapy Masters, Inc.				157
Allocated from Management Company				1,653
TOTAL	<u>24,383</u>	<u>3,185</u>	<u>419</u>	<u>28,568</u>

See Accountants' Compilation Report

2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>	<u>135,523</u>	<u>293,611</u>	<u>275,659</u>	<u>56,084</u>	<u>1,813,758</u>
		NURSING HOME	RECALCULATION BASED ON 2009 CENSUS							
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
		84.9438%	92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919
			17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>	<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
		NURSING HOME	RECALCULATION BASED ON 2010 CENSUS							
		PERCENTAGE	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
		84.9438%	90,627	99,020	105,563	38,877	79,393	88,406	43,478	545,364
			16.62%	18.16%	19.36%	7.13%	14.56%	16.21%	7.97%	100.00%
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>301,405</u>	<u>329,318</u>	<u>351,079</u>	<u>129,296</u>	<u>264,043</u>	<u>294,019</u>	<u>144,598</u>	<u>1,813,758</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2010

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	10,124
Illinois Association of Health Care Facilities Dues	1,332
Polish Daily News Subscription	135
CLIA Laboratory Program Certificate of Waiver User Fee	150
Employment Fees	13,600
Secretary of State Annual Report Fee	110
City of Chicago Department of Health Inspection Fee	50
City of Chicago Elevator Inspection Fee	105
Non-allowable Illinois Council on Long Term Care Fees	-4,283
Total adjustments page 21, Sch F.	<u><u>21,323</u></u>

See Accountants' Compilation Report