

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 3/27/13

	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	117	Skilled (SNF)	117	42,705	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	117	TOTALS	117	42,705	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	5,028	246	2,625	7,899	8
9	SNF/PED					9
10	ICF	28,490	1,392	575	30,457	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,518	1,638	3,200	38,356	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.82%

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 01/01/71

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 1,856

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: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number

Elston Nrsing & Rehab Centre

0004861

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	257,531	29,657	15,104	302,292		302,292		302,292		1
2	Food Purchase		306,623		306,623	(13,804)	292,819	(38,398)	254,421		2
3	Housekeeping	141,375	34,523		175,898		175,898		175,898		3
4	Laundry	61,997	7,075	3,867	72,939		72,939		72,939		4
5	Heat and Other Utilities			111,565	111,565		111,565	2,394	113,959		5
6	Maintenance	63,791	32,962	66,839	163,592		163,592	3,680	167,272		6
7	Other (specify):* Allocated Employee Benefits							245	245		7
8	TOTAL General Services	524,694	410,840	197,375	1,132,909	(13,804)	1,119,105	(32,079)	1,087,026		8
	B. Health Care and Programs										
9	Medical Director			29,512	29,512		29,512		29,512		9
10	Nursing and Medical Records	2,075,454	180,546	36,186	2,292,186		2,292,186	(50,222)	2,241,964		10
10a	Therapy		5,683	535,508	541,191		541,191	(117,958)	423,233		10a
11	Activities	60,536	4,220	2,424	67,180		67,180		67,180		11
12	Social Services	113,751		3,765	117,516		117,516		117,516		12
13	CNA Training										13
14	Program Transportation			8,395	8,395		8,395		8,395		14
15	Other (specify):* Allocated Employee Benefits							39,635	39,635		15
16	TOTAL Health Care and Programs	2,249,741	190,449	615,790	3,055,980		3,055,980	(128,545)	2,927,435		16
	C. General Administration										
17	Administrative	79,260		578,033	657,293		657,293	(549,641)	107,652		17
18	Directors Fees										18
19	Professional Services			86,215	86,215	(7,235)	78,980	21,644	100,624		19
20	Dues, Fees, Subscriptions & Promotions			99,349	99,349	1,240	100,589	(12,293)	88,296		20
21	Clerical & General Office Expenses	165,113	42,602	39,306	247,021	(1,240)	245,781	154,139	399,920		21
22	Employee Benefits & Payroll Taxes			521,857	521,857	13,804	535,661	(25,003)	510,658		22
23	Inservice Training & Education			630	630		630	1,666	2,296		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			30,864	30,864		30,864	862	31,726		25
26	Insurance-Prop.Liab.Malpractice			421,941	421,941		421,941	3,409	425,350		26
27	Other (specify):* Allocated Employee Benefits							47,314	47,314		27
28	TOTAL General Administration	244,373	42,602	1,778,195	2,065,170	6,569	2,071,739	(357,903)	1,713,836		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,018,808	643,891	2,591,360	6,254,059	(7,235)	6,246,824	(518,527)	5,728,297		29

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

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

Facility Name & ID Number

Elston Nrsing & Rehab Centre

#0004861

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			61,651	61,651		61,651	6,062	67,713			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			876	876		876		876			32
33	Real Estate Taxes					7,235	7,235	134,726	141,961			33
34	Rent-Facility & Grounds			311,724	311,724		311,724	(311,724)				34
35	Rent-Equipment & Vehicles			4,896	4,896		4,896	3,151	8,047			35
36	Other (specify):*											36
37	TOTAL Ownership			379,147	379,147	7,235	386,382	(167,785)	218,597			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		124,947	14,087	139,034		139,034	(15,443)	123,591			39
40	Barber and Beauty Shops			36	36		36		36			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			285,891	285,891		285,891		285,891			42
43	Other (specify):* Non-Allowable			244,940	244,940		244,940	(244,940)				43
44	TOTAL Special Cost Centers		124,947	544,954	669,901		669,901	(260,383)	409,518			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,018,808	768,838	3,515,461	7,303,107		7,303,107	(946,695)	6,356,412			45

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

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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	(6,280)	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	(16,238)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(422)	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	(540)	43		18
19	Entertainment				19
20	Contributions	(1,000)	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	(241,523)	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:	(389,605)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (655,608)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	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)	(291,087)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (291,087)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (946,695)		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			X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Elston Nrsing & Rehab Centre

ID# 0004861

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt Co. medical supplies "A" to cost	\$ (1,982)	10	1
2	Adjust Mgt Co. medical supplies "other" to cost	(48,240)	10	2
3	Adjust Mgt Co. food to cost	(38,398)	2	3
4	Non-allowable professional fees	(25,993)	19	4
5	Non-allowable office expense	(1,107)	43	5
6	Non-allowable patients clothing	(455)	43	6
7	Non-allowable auto expense - marketing	(4,492)	25	7
8	Non-allowable Illinois Council on Long Term Care Fees	(13,849)	20	8
9	Non-allowable owner interest expense	(102,270)	32	9
10	Adjust pharmacy expense to cost	(15,443)	39	10
11	Non-allowable marketing employee benefits	(19,253)	22	11
12	Non-allowable marketing salaries	(111,373)	21	12
13	Non-allowable patient storage	(1,000)	43	13
14	Non-allowable insurance reimbursement	(5,750)	22	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		(389,605)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nrsing & Rehab Centre# 0004861

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	(38,398)	0	0	0	0	0	0	0	0	0	0	(38,398)	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	2,394	0	0	0	0	0	0	0	0	2,394	5
6	Maintenance	0	0	3,671	0	9	0	0	0	0	0	0	3,680	6
7	Other (specify):*	0	0	245	0	0	0	0	0	0	0	0	245	7
8	TOTAL General Services	(38,398)	0	6,310	0	9	0	0	0	0	0	0	(32,079)	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	(50,222)	0	0	0	0	0	0	0	0	0	0	(50,222)	10
10a	Therapy	0	0	0	0	(117,958)	0	0	0	0	0	0	(117,958)	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	39,635	0	0	0	0	0	0	39,635	15
16	TOTAL Health Care and Programs	(50,222)	0	0	0	(78,323)	0	0	0	0	0	0	(128,545)	16
	C. General Administration													
17	Administrative	0	0	(549,641)	0	0	0	0	0	0	0	0	(549,641)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(25,993)	0	18,989	9,510	19,138	0	0	0	0	0	0	21,644	19
20	Fees, Subscriptions & Promotions	(13,849)	0	75	0	1,481	0	0	0	0	0	0	(12,293)	20
21	Clerical & General Office Expenses	(117,653)	0	266,999	0	4,793	0	0	0	0	0	0	154,139	21
22	Employee Benefits & Payroll Taxes	(25,003)	0	0	0	0	0	0	0	0	0	0	(25,003)	22
23	Inservice Training & Education	0	0	707	0	959	0	0	0	0	0	0	1,666	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,492)	0	4,550	0	804	0	0	0	0	0	0	862	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,818	0	591	0	0	0	0	0	0	3,409	26
27	Other (specify):*	0	0	46,914	0	400	0	0	0	0	0	0	47,314	27
28	TOTAL General Administration	(186,990)	0	(208,589)	9,510	28,166	0	0	0	0	0	0	(357,903)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(275,610)	0	(202,279)	9,510	(50,148)	0	0	0	0	0	0	(518,527)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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	(16,238)	0	5,211	17,089	0	0	0	0	0	0	0	6,062	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(102,270)	0	0	102,270	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	4,213	130,513	0	0	0	0	0	0	0	134,726	33
34	Rent-Facility & Grounds	0	0	0	(311,724)	0	0	0	0	0	0	0	(311,724)	34
35	Rent-Equipment & Vehicles	0	0	3,151	0	0	0	0	0	0	0	0	3,151	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(118,508)	0	12,575	(61,852)	0	(167,785)	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	(15,443)	0	0	0	0	0	0	0	0	0	0	(15,443)	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):*	(246,047)	0	0	1,107	0	0	0	0	0	0	0	(244,940)	43
44	TOTAL Special Cost Centers	(261,490)	0	0	1,107	0	(260,383)	44						
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(655,608)	0	(189,704)	(51,235)	(50,148)	0	0	0	0	0	0	(946,695)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

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

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

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

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		\$					1
2	V	Total from Page 6A	578,033	Glen Health and Home Management, Inc.	A	388,329	(189,704)	2
3	V							3
4	V	Total from Page 6B	311,724	Elston Real Estate & Development, L.L.C.	B	260,489	(51,235)	4
5	V							5
6	V	Total from Page 6C	535,508	Therapy Masters, Inc.	C	485,360	(50,148)	6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A - Owned 100.00% by Sidney Glenner through attribution				11
12	V			B - Owned 100.00% constructively by Sidney Glenner				12
13	V			C - Owned 100.00% by Sidney Glenner				13
14	Total		\$ 1,425,265			\$ 1,134,178	\$ * (291,087)	14

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00%	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00%	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00%	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00%	GlenShire Nursing & Rehabilitation	Richton Park				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	80.00%	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Joshua Ray	20.00%	Centre, Ltd.					15
16								16
17	Sidney Glenner	99.00%	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Joshua Ray	1.00%	Centre, Inc.					18
19								19
20	Sidney Glenner	50.00 %	Ballard Respiratory & Rehabilitation	Des Plaines				20
21	Joshua Ray	50.00 %	Center, LLC.					21
22								22
23	Sidney Glenner	50.00 %	Glen Saint Andrew Living Community, LLC.	Niles				23
24	Joshua Ray	50.00 %						24
25								25
26								26
27								27
28								28
29								29
30								30

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	\$ 578,033	Glen Health and Home Management, Inc.	A	\$	\$ (578,033) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	2,394	2,394 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,212	2,212 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	18,989	18,989 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	75	75 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	16,931	16,931 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	47,159	47,159 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	707	707 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	4,550	4,550 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	2,818	2,818 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	5,211	5,211 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	4,213	4,213 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	3,151	3,151 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,459	1,459 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	28,392	28,392 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	250,068	250,068 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(47,159)	(47,159) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	245	245 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	4,782	4,782 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	42,132	42,132 34
35	V						
36	V						
37	V			A - Ownership: Sidney Glenner - 100.00 % through attribution			
38	V						
39	Total		\$ 578,033			\$ 388,329	\$ * (189,704) 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	\$ 1,107	\$ 1,107
16	V	19 Professional Fees		Elston Real Estate & Development, L.L.C.	B	9,510	9,510
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B	102,270	102,270
18	V	34 Rental Income	311,724	Elston Real Estate & Development, L.L.C.	B		(311,724)
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	130,513	130,513
20	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	17,089	17,089
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V			B - Ownership: Sidney Glenner - 100.00 % (constructively)			
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 311,724			\$ 260,489	\$ * (51,235)

* 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	\$ 535,508	Therapy Masters, Inc.	C	\$ 417,550	\$ (117,958)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	19,138	19,138
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	53	53
18	V	26 Insurance - Liability		Therapy Masters, Inc.	C	591	591
19	V	21 Clerical		Therapy Masters, Inc.	C	471	471
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	40,035	40,035
21	V	23 Training and Education		Therapy Masters, Inc.	C	959	959
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	804	804
23	V	20 Employment Fees		Therapy Masters, Inc.	C	1,428	1,428
24	V	21 Clerical Salaries		Therapy Masters, Inc.	C	4,322	4,322
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(40,035)	(40,035)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	39,635	39,635
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	400	400
28	V	6 Plant Supplies		Therapy Masters, Inc.	C	9	9
29	V						
30	V						
31	V			C - Ownership: 100.00 % Sidney Glenner			
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 535,508			\$ 485,360	\$ * (50,148)

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

Facility Name & ID Number Elston Nrsing & Rehab Centre # 0004861 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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 %	212,004	4	7.13%	Salary	\$ 14,196	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	50,081	3	7.13%	Salary	3,353	Ln21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	62,415	1	1.00%	Salary	4,179	Ln21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	28,076	3	7.13%	Salary	1,880	Ln21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	0.00 %	212,004	4	7.13%	Salary	14,196	Ln17, Col 7	5
6											6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 37,804		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

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	611,160	9	\$ 38,143	\$ 38,356	\$ 2,394	1
2	6	Repairs and Maintenance	Resident Days	611,160	9	35,244	38,356	2,212	2
3	19	Professional Fees	Resident Days	611,160	9	302,569	38,356	18,989	3
4	20	Licenses, Permits and Inspection	Resident Days	611,160	9	1,190	38,356	75	4
5	21	Clerical	Resident Days	611,160	9	269,777	38,356	16,931	5
6	22	Employee Benefits and Payroll	Resident Days	611,160	9	751,422	38,356	47,159	6
7	23	Training and Education	Resident Days	611,160	9	11,264	38,356	707	7
8	25	Auto Expenses	Resident Days	611,160	9	72,505	38,356	4,550	8
9	26	Insurance	Resident Days	611,160	9	44,894	38,356	2,818	9
10	30	Depreciation	Resident Days	611,160	9	83,029	38,356	5,211	10
11	33	Real Estate Taxes	Resident Days	611,160	9	67,133	38,356	4,213	11
12	35	Equipment and Vehicle Rental	Resident Days	611,160	9	50,212	38,356	3,151	12
13	6	Janitorial Salaries	Resident Days	611,160	9	23,245	23,245	1,459	13
14	17	Officer's Salaries	Resident Days	611,160	9	452,400	452,400	28,392	14
15	21	Administrative Salaries	Resident Days	611,160	9	3,984,560	3,984,560	250,068	15
16	22	Employee Benefits	Payroll					(47,159)	16
17	7	Employee Benefits - Janitorial	Payroll					245	17
18	27	Employee Benefits - Officer's	Payroll					4,782	18
19	27	Employee Benefits - Admin	Payroll					42,132	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,187,587	\$ 4,460,205	\$ 388,329	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	SLG Limited Partnership	X		Mortgage	\$11,040.31	12/26/08	\$ 1,430,433	\$ 1,264,414	1/1/2034	0.0800	\$ 102,270	1								
2							Non-allowable owner interest expense:				(102,270)	2								
3												3								
4												4								
5												5								
Working Capital																				
6	MB Financial Bank		X	Working Capital		12/2015	558,000	558,000	6/15/2017	0.0233	876	6								
7												7								
8												8								
9	TOTAL Facility Related				\$11,040.31		\$ 1,988,433	\$ 1,822,414			\$ 876	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 1,988,433	\$ 1,822,414			\$ 876	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.)

** 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 2014 report.		\$	<u>150,000</u>		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.)		\$	<u>146,563</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(3,437)</u>		3														
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>153,000</u>		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.)		\$	<u>7,235</u>		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 \$ <u>20,942</u> For <u>2012</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	<u>(20,942)</u>		6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>135,856</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2010	<u>130,212</u>	8	<table border="1"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2014 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
	2011	<u>129,670</u>	9																
	2012	<u>141,231</u>	10																
	2013	<u>143,667</u>	11																
	2014	<u>146,563</u>	12																
See Attached Schedule G For Calculation Of 2015 Real Estate Tax Accrual.																			

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.

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elston Nrsing & Rehab Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>146,562.59</u>	\$ <u>146,562.59</u>
2. <u>Allocated from Management Co:</u>	<u>Allocated portion to nursing home</u>	\$ <u>67,133.00</u>	\$ <u>4,213.00</u>
3. <u>Storage Building</u>	<u>4352 North Keystone, Chicago IL</u>	\$ <u>12,788.64</u>	\$ <u>1,892.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>226,484.23</u></u>	\$ <u><u>152,667.59</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

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

XI. OWNERSHIP COSTS:

	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 Management Company:</u>			<u>5,334</u>	<u>2</u>
3	TOTALS	32,580		\$ 45,334	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	117	1971	1964	\$ 1,178,900	\$	30	\$	\$	\$ 1,178,900	4
5										5
6	Alloc from		1996	113,830			3,760	3,760		6
7	Mgt Comp									7
8	Schedule J									8
	Improvement Type**									
9	Communication system		1975	8,549		8			8,549	9
10	Fire door and wiring		1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring		1977	1,055		10			1,055	11
12										12
13										13
14	Water heater		1980	886		10			886	14
15	Cabinets and countertops		1981	5,386		10			5,386	15
16	Circuit breakers		1983	5,209		10			5,209	16
17	Building Improvements		1984	18,074		10			18,074	17
18	Building Improvements		1985	19,017		10			19,017	18
19	Building Improvements		1986	18,152		10			18,152	19
20	Building Improvements		1987	17,392		10			17,392	20
21	Building Improvements		1988	18,417		10			18,417	21
22	Building Improvements		1990	11,795		10			11,795	22
23	Building Improvements		1990	4,243		10			4,243	23
24	Building Improvements		1991	19,999		10			19,999	24
25	Building Improvements		1992	18,921		10			18,921	25
26	Building Improvements		1993	53,703		10			53,703	26
27	Building Improvements		1994	10,073		10			10,073	27
28	Building Improvements		1995	48,617		10			48,617	28
29	Wall fittings		1997	1,828		10			1,828	29
30	Concrete ramp		1997	1,480		10			1,480	30
31	Building Improvements		1995	37,112		10			37,112	31
32	Sprinkler system		1996	3,000		10			3,000	32
33	Nurses call station		1996	3,641		10			3,641	33
34	Door holders		1997	1,334		10			1,334	34
35	Install circuits and outlets		1997	2,500		10			2,500	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Fencing	1997	\$ 2,560	\$	10	\$	\$	\$ 2,560	37
38	New brick chimney	1997	11,743		10			11,743	38
39	Install new sprinkler system	1997	2,685		10			2,685	39
40	Install alarm system	1997	2,082		10			2,082	40
41	Brick replacement - chimney	1998	5,330		10			5,330	41
42	Access control system with back-up power supply	1998	1,318		10			1,318	42
43	High pressure sodium fixtures	1998	1,900		10			1,900	43
44	Install door alarm on all three floors	1998	6,515		10			6,515	44
45	Sprinkler system for all three floors	1999	9,167		10			9,167	45
46	Fire dampers installation	1999	3,220		10			3,220	46
47									47
48									48
49	Concrete	1998	1,755		10			1,755	49
50	Install gate	1999	1,600		10			1,600	50
51	Fireproofing	1999	2,250		10			2,250	51
52	Relocate and rewire nurses call station	1999	2,500		10			2,500	52
53	Fire dampers installation	1999	2,062		10			2,062	53
54	Relocate boxes to 8'	1999	1,000		10			1,000	54
55	Fire dampers installation	1999	800		10			800	55
56	Installation of exhaust pipe for the laundry room	1998	1,300		10			1,300	56
57	Extend iron railings	1998	1,250		10			1,250	57
58	Relocate and rewire nurses call station	1999	8,800		10			8,800	58
59	Sprinkler system for all three floors	1999	9,000		10			9,000	59
60	Sprinkler system for all three floors	1999	9,333		10			9,333	60
61	Install flow switch	2000	2,300		10			2,300	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655		10			4,655	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826		10			29,826	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387		10			20,387	64
65	Fire alarm system	2000	48,484		10			48,484	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928		10			6,928	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600		10			2,600	67
68	Floor tiles, floor patches, cove base installation	2000	6,319		10			6,319	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,843,075	\$		\$ 3,760	\$ 3,760	\$ 1,729,245	70

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

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning:

01/01/2015 Ending: 12/31/2015

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,843,075	\$		\$ 3,760	\$ 3,760	\$ 1,729,245	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028		10			11,028	2
3	Bernardsville border	2000	1,575		10			1,575	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669		10			1,669	4
5	Emerson wall fit	2000	1,988		10			1,988	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810		10			1,810	6
7	Concrete & piping work	2000	2,550		10			2,550	7
8	Nurses station	2000	11,070		10			11,070	8
9	Furnish & install new steel door	2000	1,875		10			1,875	9
10	Install shower valve units and faucets	2000	2,904		10			2,904	10
11									11
12									12
13	Asphalt paving in parking lot, new catch basin	2000	57,945		10			57,945	13
14	Advantage Mechanical project	2000	6,500		10			6,500	14
15	Custom wardrobes	2001	7,438		10			7,438	15
16	Remove lobby wall and install ceiling	2001	13,864		10			13,864	16
17									17
18	Sprinkler system heads	2001	2,750		10			2,750	18
19	Tile project	2001	2,983		10			2,983	19
20	New entrance addition project	2001	20,000		10			20,000	20
21	Cabinets and shelving	2001	1,841		10			1,841	21
22	Custom wardrobes	2001	11,123		10			11,123	22
23	Illinois Improvement project	2002	12,223		10			12,223	23
24	Furnish and install automatic door equipment	2002	13,378		10			13,378	24
25	Lighting for entrance	2002	3,500		10			3,500	25
26	Grout and mortar for ceramic wall tile	2002	3,137		10			3,137	26
27	Wallcovering installation	2002	21,647		10			21,647	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900		10			99,900	28
29	Awning	2002	5,850		10			5,850	29
30	Affiliated Customer Service project	2002	1,160		10			1,160	30
31	Affiliated Customer Service project	2002	1,995		10			1,995	31
32	Electrical project	2002	2,860		10			2,860	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,169,638	\$		\$ 3,760	\$ 3,760	\$ 2,055,808	34

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

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

1	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		\$ 2,169,638	\$		\$ 3,760	\$ 3,760	\$ 2,055,808	1
2	Installation of one convex awning	2002	3,800		10			3,800	2
3	Elevator modernization project	2003	27,800		10			27,800	3
4	Installation of new 100amp elevator feeder line	2003	3,000		10			3,000	4
5	HVAC wall unit project	2003	1,200		10			1,200	5
6	Elevator modernization project	2004	3,000		10			3,000	6
7									7
8	Fire protection project	2004	1,435		10			1,435	8
9	Installation of camera and alarm for patio door	2004	1,952		10			1,952	9
10	Replace upper tube on leaking boiler	2004	1,063		10			1,063	10
11	Installation of solid state drive assembly for elevator door	2004	1,180		10			1,180	11
12	Adjust restrictor on passenger elevator	2004	1,366		10			1,366	12
13	Storage Building	2004	58,947	1,965	30	1,965		23,580	13
14	Install pipe railing connections	2005	9,600	480	10	480		9,600	14
15	Furnish and install new roller guides to elevator	2005	3,450	172	10	172		3,450	15
16	Furnish and install vertical rod devices	2005	2,246	109	10	109		2,246	16
17									17
18	Remove and install new detector edge on elevator	2005	1,850	92	10	92		1,850	18
19	Build and install custom wardrobes with drawers	2005	38,868	1,942	10	1,942		38,868	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293	67	10	67		1,293	20
21	Elevator modernization project	2004	3,700		10			3,700	21
22	New elevator controller and fixtures	2006	44,711	4,471	10	4,471		42,475	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480	848	10	848		8,056	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	295	10	295		2,508	24
25	Reroute flood pump to outside basin	2007	2,500	250	10	250		2,125	25
26	Furnish and install new powerflame burner	2007	9,100	910	10	910		7,735	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		7,192	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		2,400	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		2,850	29
30					10				30
31	Installation of fire extinguisher system	2009	2,900	290	10	290		1,885	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		3,250	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,427,619	\$ 14,050		\$ 17,810	\$ 3,760	\$ 2,266,667	34

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

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 2,427,619	\$ 14,050		\$ 17,810	\$ 3,760	\$ 2,266,667	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		2,899	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		1,885	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		5,187	4
5	Roofing project	2009	24,650	2,465	10	2,465		16,023	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	838	10	838		4,609	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	991	10	991		5,451	7
8	Install sprinkler heads in elevator shaft, electrical closet	2012	5,250	525	10	525		1,838	8
9	Furnish and install 12 resident room entrance doors on the first and second floors and 24 resident room washroom doors on	2012	28,500	2,850	10	2,850		9,975	9
10	the first and second floors - paint exterior building eve								10
11	Remove cove base and install vinyl tile on the first floor corridor and the third floor corridor	2012	28,970	2,897	10	2,897		10,140	11
12	Furnish and install lower nest of tubes for pacific boiler	2012	4,805	480	10	480		1,680	12
13	Install double sink, hand sink, copper supply lines in kitchen	2012	2,600	260	10	260		910	13
14	Custom built-in cabinetry	2012	8,650	865	10	865		3,028	14
15	Custom built-in cabinetry, desk, tables and shelves	2012	4,180	418	10	418		1,463	15
16	Furnish AO Smith 420,000 BTU boiler	2013	5,054	505	10	505		1,263	16
17	Remove cove base and install vinyl tile on the second and third floor resident rooms	2013	28,684	2,868	10	2,868		7,170	17
18	Furnish 100 yards of sheet vinyl and 48 linear feet reducer track in the third floor resident room bathrooms and closets	2014	4,052	405	10	405		608	18
19	Install new double detector check backflow preventer	2014	4,500	450	10	450		675	19
20	Install contacts in fire pump and run electrical wiring to the panel	2014	3,258	326	10	326		489	20
21	Furnish and install new slider windows in all resident rooms throughout the facility	2014	45,700	4,570	10	4,570		6,855	21
22	Furnish and install vinyl plank floor with border and paint in three resident rooms on the second floor	2014	4,300	430	10	430		645	22
23	Furnish and install vinyl plank floor and millwork base, paint in 2 resident rooms on the first floor	2014	3,404	340	10	340		510	23
24	Install new Tramco 3HP ejector pump	2014	7,633	763	10	763		1,145	24
25	Furnish and install light switches and outlets on first, second and third floors	2014	18,500	1,850	10	1,850		2,775	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,693,933	\$ 40,680		\$ 44,440	\$ 3,760	\$ 2,353,890	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12D, Carried Forward		\$ 2,693,933	\$ 40,680		\$ 44,440	\$ 3,760	\$ 2,353,890	1
2	Install flood control system with double gated valve	2014	7,000	700	10	700		1,050	2
3	Install new high efficiency Carrier 5 ton furnace system with	2015	6,650	333	10	333		333	3
4	all new sheet metal work								4
5	Install bottom sliding track on 24 closet sliding doors in resident	2015	3,650	183	10	183		183	5
6	rooms, fabricate and install hallway granite ledges on 1st, 2nd								6
7	and 3rd floors								7
8	Replace motor and control for door	2015	2,705	135	10	135		135	8
9									9
10									10
11									11
12	See Attached Schedule L:								12
13	Leasehold Improvements Allocated from Management Company:	1998	6,269			288	288	10,014	13
14	Leasehold Improvements Allocated from Management Company:	1999	2,618						14
15	Leasehold Improvements Allocated from Management Company:	2000	313						15
16	Leasehold Improvements Allocated from Management Company:	2008	944						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)		\$ 2,724,082	\$ 42,031		\$ 46,079	\$ 4,048	\$ 2,365,605	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 148,519	\$ 17,009	\$ 17,009	\$	5, 10 years	\$ 62,302	71
72	Current Year Purchases	40,633	2,032	2,032		10 years	2,032	72
73	Fully Depreciated Assets	101,471	1,430	1,430		5, 10 years	101,471	73
74	Allocated from Therapy Masters, Mgt Co:	49,935		728	728		41,806	74
75	TOTALS	\$ 340,558	\$ 20,471	\$ 21,199	\$ 728		\$ 207,611	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Co:			\$ 10,580	\$	\$ 435	\$ 435		\$ 10,196	76
77										77
78										78
79										79
80	TOTALS			\$ 10,580	\$	\$ 435	\$ 435		\$ 10,196	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)	\$ 3,120,554	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 62,502	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 67,713	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,211	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,583,412	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.

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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

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: \$ 5,678

Description: Ice-Maker \$1,281, Postage \$635, Copy Machine \$2,980, Allocated from Mgt Co: \$782

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Management Company:</u>		\$	\$ <u>2,369</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>2,369</u>	21

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

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

Facility Name & ID Number Elston Nrsing & Rehab Centre # 0004861 Report Period Beginning: 01/01/2015 Ending: 12/31/2015
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?</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>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 3	hrs	\$	3,164	\$ 187,578	\$	3,164	\$ 187,578	1	
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		1,232	71,789		1,232	71,789	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		4,290	276,141	5,683	4,290	281,824	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	Ln 39, Col 2	# of prescrpts				124,947		124,947	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):	Ln 39, Col 3				14,087			14,087	13	
14	TOTAL			\$	8,686	\$ 549,595	\$ 130,630	8,686	\$ 680,225	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.

Facility Name & ID Number Elston Nrsing & Rehab Centre# 0004861Report Period Beginning: 01/01/2015Ending: 12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 370,274	\$ 450,222	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,961,869	1,961,869	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	192,074	192,074	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(619,305)		8
9	Other(specify): <u>Insurance Receivable</u>	795,000	795,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,699,912	\$ 3,399,165	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		45,334	13
14	Buildings, at Historical Cost		1,292,730	14
15	Leasehold Improvements, at Historical Cost	1,201,195	1,431,352	15
16	Equipment, at Historical Cost	290,622	351,138	16
17	Accumulated Depreciation (book methods)	(1,158,341)	(2,583,412)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Due from Related Party:</u>	60,818	60,818	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 394,294	\$ 597,960	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,094,206	\$ 3,997,125	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 223,650	\$ 223,650	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	194,350	194,350	30
31	Accrued Taxes Payable (excluding real estate taxes)	(4,706)	(4,706)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		153,000	32
33	Accrued Interest Payable		8,429	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	1,608,682	1,608,682	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,021,976	\$ 2,183,405	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,264,414	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Loan Payable - Line of Credit:</u>	558,000	558,000	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 558,000	\$ 1,822,414	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,579,976	\$ 4,005,819	46
47	TOTAL EQUITY(page 18, line 24)	\$ 514,230	\$ (8,694)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,094,206	\$ 3,997,125	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 809,540	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 809,540	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(295,310)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (295,310)	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)	\$ 514,230	24

* Operating Entity Only

* This must agree with page 17, line 47.

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,389,813	1
2	Discounts and Allowances for all Levels	(576,404)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,813,409	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	901,782	6
7	Oxygen	43,361	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 945,143	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	110,266	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,673	19
20	Radiology and X-Ray	2,433	20
21	Other Medical Services	124,873	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 249,245	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)		26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)		29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,007,797	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,132,909	31
32	Health Care	3,055,980	32
33	General Administration	2,065,170	33
B. Capital Expense			
34	Ownership	379,147	34
C. Ancillary Expense			
35	Special Cost Centers	384,010	35
36	Provider Participation Fee	285,891	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,303,107	40
41	Income before Income Taxes (line 30 minus line 40)**	(295,310)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (295,310)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,813,698	44
45	Private Pay - Net Inpatient Revenue	249,817	45
46	Medicare - Net Inpatient Revenue	420,229	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	241,773	47
48	Other-(specify) <u>Veterans - Net Inpatient Revenue</u>	87,892	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,813,409	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

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

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

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,958	2,115	\$ 92,152	\$ 43.57	1
2	Assistant Director of Nursing	1,893	2,086	73,751	35.36	2
3	Registered Nurses	24,563	26,802	711,040	26.53	3
4	Licensed Practical Nurses	17,882	18,864	479,074	25.40	4
5	CNAs & Orderlies	57,073	62,606	688,427	11.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,599	6,196	60,536	9.77	10
11	Social Service Workers	5,698	6,064	113,751	18.76	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,119	6,729	86,919	12.92	14
15	Cook Helpers/Assistants	12,510	13,649	170,612	12.50	15
16	Dishwashers					16
17	Maintenance Workers	4,105	4,436	63,791	14.38	17
18	Housekeepers	10,191	11,242	141,375	12.58	18
19	Laundry	5,326	5,763	61,997	10.76	19
20	Administrator	1,946	2,230	79,260	35.54	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,452	9,055	165,113	18.23	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>	1,596	1,837	31,010	16.88	33
34	TOTAL (lines 1 - 33)	164,911	179,674	\$ 3,018,808 *	\$ 16.80	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 15,104	Ln 1, Col 3	35
36	Medical Director	Monthly	29,512	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,121	Ln 10, 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	2,424	Ln 11, Col 3	44
45	Social Service Consultant	57	3,405	Ln 12, Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	360	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	105	\$ 59,926		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	932	\$ 25,175	Ln 10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	932	\$ 25,175		53

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	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	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Elston Nrsing & Rehab Centre

0004861

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$7,699
- (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? 5, 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,883 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. \$ 285,891
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. \$ 13,804 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Elston Nursing and Rehabilitation Centre, Ltd.
12/31/2015
Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES
Part A. Col.3

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

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.	Glen Lake Terrace Nursing & Rehab	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	32,680	33,989	33,954	17,257	25,016	27,716	18,262	23,130	212,004
Jonathan Glenner	7,720	8,029	8,021	4,077	5,909	6,547	4,314	5,464	50,081
Daniel Glenner	9,621	10,007	9,996	5,081	7,365	8,160	5,376	6,809	62,415
Elliot Glenner	4,328	4,501	4,497	2,285	3,313	3,671	2,418	3,063	28,076
Joshua Ray	32,680	33,989	33,954	17,257	25,016	27,716	18,262	23,130	212,004
Total compensation received from other Nursing Homes	87,029	90,515	90,422	45,957	66,619	73,810	48,632	61,596	564,580

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	5,134
IIT Sourcetek	Computers	1,100
Point ClickCare	Computers	17,928
Maxxsource Computer Leasing	Computers	1,048
Net Health	Computers	6,375
EHealth Data Solutions	Computer Services	3,292
Kronos	Computer	6,001
McGladrey LLP	Accounting	24,444
Frost, Ruttenberg & Rothblatt	Accounting	350
Much Shelist	Legal	1,665
Ashman & Stein	Legal	57
Leydig, Voit & Mayer, Ltd.	Legal	5,500
Marilyn P. Dunn	Legal	1,345
Meyers & Flowers, LLC	Legal	6,746
Cindy Stachura	Consultant	600
Company Nurse	Workers Injury Consultation	880
Personnel Planners, Inc.	Unemployment Consulting	1,050
Prospect Resources, Inc.	Maintenance Consulting	1,200
Creative Technology Solutions	IT Consultants	1,500
		<u>86,215</u>

Allocated from Management Co:

Point ClickCare - Computer Services	123
Lexis Nexis - Computer Services	100
Health Data Systems, Inc. - Computer Services	60
Inpriva - Computer Services	129
S4 Group LLC - Financial Consulting	314
McGladrey LLP - Accounting Services	12,672
Harold Geiser - Accounting	0
Frost, Ruttenberg & Rothblatt - Accounting	0

Perfect Staffing - Recruiter	2,118
Govig - Recruiter	1,569
Much Shelist - Legal	630
Marilyn Dunn - Legal	11
Polsinelli - Legal	1,170
Ashman & Stein - Legal	93
Total allocated from Management Co.	<u>18,989</u>

Allocated from Therapy Masters, Inc.:	
Casamba - Computer Services	2,230
Health Data Services - Computer Services	39
McGladrey LLP - Accounting Services	77
Theracore - Business Consulting	14,283
Career Tree Network - Therapist Recruitment	2,473
Personnel Planners - Financial Consulting	36
Total allocated from Therapy Masters, Inc.:	<u>19,138</u>
Allocated from Elston Real Estate & Development, LLC.:	
Marilyn P. Dunn - Legal - 4352 N. Keystone Ave.	60
Skidelsky & Associates - Real Estate Tax Reduction - 4352 N. Keystone Ave.	2,215
Skidelsky & Associates - Real Estate Tax Reduction	220
Skidelsky & Associates - Real Estate Tax Reduction	7,015
Total allocated from Elston Real Estate & Development, LLC.:	<u>9,510</u>
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-220
Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33	-7,015
Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-16,705
Ashman & Stein - Legal - A/R Collections	-57
Meyers & Flowers, LLC - Legal - A/R Collections	-6,746
Marilyn P. Dunn - Legal - out of period	-210
Marilyn P. Dunn - Legal - Elston Real Estate & Development, LLC - 4352 N. Keystone Ave.	-60
Skidelsky & Associates - Real Estate Tax Reduction 4352 N. Keystone Ave.	-2,215
Total Non-Allowable Expenses:	<u>-25,993</u>
Total adjustments page 21, Sch C.	<u>14,409</u>
Total Schedule V, line 19, column 8	<u>100,624</u>

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	18,789
FUTA	145
SUTA	742
Insurance - Hospital	22,857
Other Employee Benefits	0
Workers Compensation Insurance	2,893
401K Match	1,733
Employee Benefits	0
	<u>47,159</u>
Allocated Employee Benefits to Line #'s 7,27	(47,159)
Allocated from Therapy Masters, Inc.	
FICA taxes	28,895
FUTA	319
SUTA	458
Insurance - Hospital	6,512
Uniform Allowance	0
Workers Compensation Insurance	2,030
401K Match	1,821
	<u>40,035</u>
Allocated Employee Benefits to Line #'s 15,27	(40,035)
Total allocated to Page 21	<u>0</u>

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	134,757
Accrued Expenses	25,134
Accrued Union Dues	2,506
Accrued Wage Assignment	311
Accrued Profit Sharing	-354
Due-Patient Trust Fund	23,163
Refunds Exchange	-15,363
Accrued 401K	-270
Accrued Provider Participation Fee - Tax	52,657
Advance from HFS	26,549
Accrued Management Fees	564,592
Professional Liability Claims	795,000
Total, Page 17, Line 36	<u>1,608,682</u>

SCHEDULE F

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

Description	Amount	Reference
Non-allowable office expense	-1,107	43
Non-allowable patient clothing	-455	43
Non-allowable patient storage	-1,000	43
Non-allowable insurance reimbursement	-5,750	22
Non-allowable owner interest expense	-102,270	32
Non-allowable professional fees	-25,993	19
Non-allowable auto expense - marketing	-4,492	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-13,849	20
Non-allowable marketing salaries	-111,373	21
Non-allowable marketing employee benefits	-19,253	22
Adjust Mgt. Co. Med Supplies - Med 'A' to cost	-1,982	10
Adjust Mgt. Co. Med Supplies - 'Other' to cost	-48,240	10
Adjust Mgt. Co. Food to cost	-38,398	2
Adjust pharmacy expense to cost	-15,443	39
Total	<u>(389,605)</u>	

Glen Elston Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2015

SCHEDULE G

	Accrued 1/01/15	Payments	Expense	Accrued 12/31/15
Balance @ 1/01/2015 - G/L# 251	(150,000.00)		(150,000.00)	
2014 Real Estate Taxes Paid		146,562.59	146,562.59	
Cash receipt on 6/02/15 for the reduction of 2000-2003 real estate taxes		(144.81)	(144.81)	
Cash receipt on 7/02/15 for the reduction of 2012 real estate taxes		(20,797.10)	(20,797.10)	
Estimated 2015 real estate taxes				
2014 taxes	146,562.59			
Estimated increase	4.00%			
Estimated 2015 taxes	152,425.09			
USE	153,000.00		153,000.00	(153,000.00)
Totals	(150,000.00)	125,620.68	128,620.68	(153,000.00)

Real estate tax history:

Year	Amount	\$	Increase %
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%
2003	96,525.62	(4,162.30)	-4.13%

2004	98,669.73	2,144.11	2.22%
2005	99,674.38	1,004.65	1.02%
2006	100,667.32	992.94	1.00%
2007	99,592.60	(1,074.72)	-1.07%
2008	100,591.89	999.29	1.00%
2009	124,779.46	24,187.57	24.05%
2010	130,211.59	5,432.13	4.35%
2011	129,670.04	(541.55)	-0.42%
2012	141,231.48	11,561.44	8.92%
2013	143,666.63	2,435.15	1.72%
2014	146,562.59	2,895.96	2.02%

Provider Name: GlenElston Home, Inc.

Provider I.D. #: 0004861

Year Ended: December 31, 2015

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Social Work Staff	3/13/2015	Chicago, IL	Social Work P.R.N Inc CEU and/or Presentation provided by Gina Gaston	350
Social Work Staff	4/23/2015	Chicago, IL	Social Work P.R.N Inc CEU and/or Presentation provided by Gina Gaston	350
Social Work Staff	5/29/2015	Chicago, IL	Social Work P.R.N Inc CEU and/or Presentation provided by Gina Gaston	350
Clinical Staff	6/30/2015	Chicago, IL	Net Health W.E. EMR w/ADT and Clinical Docs Monthly License Fee Go Live 6/10/15	911
Admissions Department	8/31/2015	Skokie, IL	Positive Vibe Coaching Training for Admissions Department	111
Annabelle Burns	10/16/2015	Chicago, IL	Cynthia Chow & Associates, LLC	130
Tony Beedon	8/10/15 - 8/13/15	Glen Ellyn, IL	Affiliated Home Dialysis	800
			Less: Employee payroll deductions for seminars:	-2,372
			Allocated From Management Company	707
			Allocated From Therapy Masters	959
			Total	<u>2,296</u>

SCHEDULE I

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

	Gas Cards/ Allowance	Employee Reimbursement: Parking, Mileage, Tolls	Vehicle Sticker	Total
Direct Expense	25,900	4,964	0	30,864
Non-Allowable auto expense - marketing				-4,492
Allocated from Therapy Masters, Inc.				804
Allocated from Management Company				4,550
TOTAL	<u>25,900</u>	<u>4,964</u>	<u>0</u>	<u>31,726</u>

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS		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		
				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	-
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					<u>2,064,392</u>	1,753,573	392,597	424,294	-	388,189	-
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					<u>2,127,420</u>	1,807,111	404,583	437,248	-	400,041	-
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	-
2001 NO ADDITIONS											
2002 NO ADDITIONS					<u>2,132,420</u>	1,811,359	405,534	438,275	-	400,981	-
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825						
					<u>2,135,245</u>	1,813,758	406,071	438,856	-	401,512	-

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

NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	0.192053401	0.195115457	0.218155638

2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>		<u>395,682</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	18.66%	18.34%	21.05%

2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>		<u>381,842</u>	
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NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
	GLENBRIDGE	GLENCREST	
84.9438%	17.13%	16.75%	19.58%

2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>		<u>355,107</u>	
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		NURSING HOME PERCENTAGE	CALCULATION BASED ON 2009 CENSUS		
			GLENBRIDGE	GLENCREST	GLEN OAKS
2010 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		1,813,758			
			92,668	90,627	105,904
			17.13%	16.75%	19.58%
2011 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		1,813,758			
			92,668	90,627	105,904
			17.13%	16.75%	19.58%
2012 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		1,813,758			
			92,668	90,627	105,904
			17.13%	16.75%	19.58%
2013 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		1,813,758			
			92,668	90,627	105,904
			17.13%	16.75%	19.58%
2014 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		1,813,758			
			92,668	90,627	105,904
			17.13%	16.75%	19.58%
2015 NO ADDITIONS	<u>2,135,245</u>	84.9438%	<u>272,254</u>	<u>272,539</u>	<u>262,045</u>
		1,813,758			
			91,738	91,834	88,298
			15.01%	15.03%	14.45%

SCHEDULE J

GLEN ELSTON	GLENSHIRE
41,220/460,292	102,753/460,292
0.08955185	0.223234382
17,496	43,614

157,036	391,458
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161,830	403,409
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162,211	404,358
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162,211	404,358
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162,425	404,893
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162,425	404,893
162,425	404,893
162,425	404,893

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

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

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

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>TOTAL</u>
37,909	82,060	82,504	49,247	540,919
7.01%	15.17%	15.25%	9.10%	100.00%

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

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

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

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

<u>127,113</u>	<u>275,156</u>	<u>276,645</u>	<u>165,130</u>	<u>1,813,758</u>
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<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>BALLARD</u>	<u>GSALC</u>	<u>TOTAL</u>
38,356	67,590	74,884	46,627	49,340	62,493	611,160
6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%

<u>113,830</u>	<u>200,589</u>	<u>222,236</u>	<u>138,376</u>	<u>146,428</u>	<u>185,462</u>	<u>1,006,921</u>
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Glen Elston Nursing and Rehabilitation Centre, Ltd.
Provider # 0004861
12/31/2015

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	21,548
Employment Fees	73,500
Joint Commission Annual Certification, Program Fee	2,300
Secretary of State Annual Report, Fees	100
City of Chicago Annual Business License, Elevator & Health Inspection Fees	660
Pathway Health Fees	899
Reimbursement of Employee License Fee Paid	100
Non-allowable Illinois Council on Long Term Care Fees	-13,849
Total adjustments page 21, Sch F.	<u>85,258</u>

**HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS**

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292	GLENCREST 111,372/460,292	GLEN OAKS 101,895/460,292	GLEN ELSTON 41,220/460,292	GLENSHIRE 102,753/460,292
					0.223883969	0.241959452	0.221370348	0.08955185	0.223234382
		6,647	6,647	6,647					
1998 PARKING LOT REPAVING	5,900		5,900	5,900					
LEASEHOLD IMPROVEMENTS -	87,339		87,339	<u>87,339</u>					
ADDITIONAL CONSTRUCTION COSTS				<u>99,886</u>	22,363	24,168	22,112	8,945	22,298
FARGO BUILDING									
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	<u>41,710</u>					
ADDITIONAL CONSTRUCTION COSTS				<u>141,596</u>	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING									
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	<u>5,000</u>					
				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS				<u>146,596</u>	32,820	35,470	32,452	13,128	32,725

RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)

	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE
	93,767	95,262	106,511	40,267	78,093	74,334
	0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS	<u>146,596</u>	<u>28,154</u>	<u>28,603</u>	<u>31,981</u>	<u>12,090</u>	<u>23,448</u>
						<u>22,319</u>

RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)

2008 INSTALLATION OF IRRIGATION SYSTEM

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
	93,929	92,291	105,965	37,609	81,480	76,498
	18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
	<u>15,036</u>					
	<u>161,632</u>	<u>30,163</u>	<u>34,028</u>	<u>12,077</u>	<u>26,165</u>	<u>24,565</u>

RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2009 NO ADDITIONS							
	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

RECALCULATION BASED ON 2009 CENSUS

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2010 NO ADDITIONS							
	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							

RECALCULATION BASED ON 2009 CENSUS

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS							
	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

RECALCULATION BASED ON 2009 CENSUS

		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2012 NO ADDITIONS							
	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

RECALCULATION BASED ON 2009 CENSUS							
	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	
	92,668	90,627	105,904	37,909	82,060	82,504	
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	
2013 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>	
RECALCULATION BASED ON 2009 CENSUS							
	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	
	92,668	90,627	105,904	37,909	82,060	82,504	
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	
2014 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>	
CALCULATION BASED ON 2015 CENSUS							
	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	
	91,738	91,834	88,298	38,356	67,590	74,884	
	15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	
2015 NO ADDITIONS	<u>161,632</u>	<u>24,262</u>	<u>23,352</u>	<u>10,144</u>	<u>17,875</u>	<u>19,804</u>	

TOTAL	
	<hr/>
488,234	
100.00%	
	<hr/>
146,596	
	<hr/>

<u>BRENTWOOD</u>	<u>TOTAL</u>
15,564	503,336
3.09%	100.00%
<u>4,998</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

14,596	160,314
-119	-1,318

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>

<u>BRENTWOOD</u>	<u>BALLARD</u>	<u>GSALC</u>	<u>TOTAL</u>
46,627	49,340	62,493	611,160
7.63%	8.07%	10.23%	100.00%
<u>12,331</u>	<u>13,049</u>	<u>16,527</u>	<u>161,632</u>