



Facility Name & ID Number Elston Nrsing & Rehab Centre

# 0004861 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	4,186	75	2,523	6,784	8
9	SNF/PED					9
10	ICF	23,722	424	0	24,146	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,908	499	2,523	30,930	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.43%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve 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 1,420

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: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Elston Nrsing & Rehab Centre # 0004861 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	260,509	28,143	12,682	301,334		301,334		301,334		1
2	Food Purchase		229,085		229,085	(13,374)	215,711		215,711		2
3	Housekeeping	136,137	19,437		155,574		155,574		155,574		3
4	Laundry	65,473	5,496	3,217	74,186		74,186		74,186		4
5	Heat and Other Utilities			96,979	96,979		96,979	2,463	99,442		5
6	Maintenance	81,713	44,874	91,825	218,412		218,412	2,259	220,671		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							202	202		7
8	<b>TOTAL General Services</b>	543,832	327,035	204,703	1,075,570	(13,374)	1,062,196	4,924	1,067,120		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			16,093	16,093		16,093		16,093		9
10	Nursing and Medical Records	2,086,858	114,148	39,518	2,240,524		2,240,524		2,240,524		10
10a	Therapy		6,768	565,768	572,536		572,536	(89,299)	483,237		10a
11	Activities	53,342	3,980	2,448	59,770		59,770		59,770		11
12	Social Services	120,794		2,960	123,754		123,754		123,754		12
13	CNA Training										13
14	Program Transportation			3,611	3,611		3,611		3,611		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							59,893	59,893		15
16	<b>TOTAL Health Care and Programs</b>	2,260,994	124,896	630,398	3,016,288		3,016,288	(29,406)	2,986,882		16
	<b>C. General Administration</b>										
17	Administrative	105,511		629,381	734,892		734,892	(629,381)	105,511		17
18	Directors Fees										18
19	Professional Services			190,889	190,889	(250)	190,639	(39,722)	150,917		19
20	Dues, Fees, Subscriptions & Promotions			72,521	72,521	1,580	74,101	(1,918)	72,183		20
21	Clerical & General Office Expenses	177,633	59,283	20,194	257,110	(1,580)	255,530	212,604	468,134		21
22	Employee Benefits & Payroll Taxes			518,807	518,807	13,374	532,181	(13,606)	518,575		22
23	Inservice Training & Education			5,200	5,200		5,200	1,267	6,467		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			26,021	26,021		26,021	675	26,696		25
26	Insurance-Prop.Liab.Malpractice			691,176	691,176		691,176	2,890	694,066		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							53,339	53,339		27
28	<b>TOTAL General Administration</b>	283,144	59,283	2,154,189	2,496,616	13,124	2,509,740	(413,852)	2,095,888		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,087,970	511,214	2,989,290	6,588,474	(250)	6,588,224	(438,334)	6,149,890		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			105,830	105,830		105,830	22,202	128,032		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			25,281	25,281		25,281		25,281		32
33	Real Estate Taxes					250	250	185,257	185,507		33
34	Rent-Facility & Grounds			339,100	339,100		339,100	(339,100)			34
35	Rent-Equipment & Vehicles			65,726	65,726		65,726	5,380	71,106		35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			535,937	535,937	250	536,187	(126,261)	409,926		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		155,063	15,827	170,890		170,890	(15,521)	155,369		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			242,963	242,963		242,963		242,963		42
43	Other (specify):* <b>Non-Allowable</b>			145,004	145,004		145,004	(145,004)			43
44	<b>TOTAL Special Cost Centers</b>		155,063	403,794	558,857		558,857	(160,525)	398,332		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,087,970	666,277	3,929,021	7,683,268		7,683,268	(725,120)	6,958,148		45

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

**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	(8,449)	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				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	(381)	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	(2,278)	43		18
19	Entertainment	20	43		19
20	Contributions	(500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(122,440)	43		24
25	Fund Raising, Advertising and Promotional	(19,380)	43		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:	(308,235)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (461,643)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(263,477)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (263,477)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (725,120)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY							
48		49		50		51	

Elston Nrsing & Rehab Centre

ID# 0004861

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable professional fees	\$ (84,238)	19	1
2	Non-allowable office expense	(2,841)	43	2
3	Non-allowable patients clothing	(45)	43	3
4	Non-allowable auto expense - marketing	(4,378)	25	4
5	Non-allowable Illinois Council on Long Term Care Fees	(5,344)	20	5
6	Adjust pharmacy expense to cost	(15,521)	39	6
7	Non-allowable marketing employee benefits	(13,606)	22	7
8	Non-allowable marketing salaries	(80,981)	21	8
9	Non-allowable late fees - interest expense	(4,235)	43	9
10	Non-allowable owner interest expense	(97,046)	32	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(308,235)		49

## STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

## 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	0	0	0	0	0	0	0	0	0	0	0	0	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	2,463	0	0	0	0	0	0	0	0	2,463	5
6	Maintenance	0	0	2,246	0	13	0	0	0	0	0	0	2,259	6
7	Other (specify):*	0	0	202	0	0	0	0	0	0	0	0	202	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>0</b>	<b>4,911</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,924</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	(89,299)	0	0	0	0	0	0	(89,299)	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	59,893	0	0	0	0	0	0	59,893	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,406)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,406)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(629,381)	0	0	0	0	0	0	0	0	(629,381)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(84,238)	0	20,607	250	23,659	0	0	0	0	0	0	(39,722)	19
20	Fees, Subscriptions & Promotions	(5,344)	0	45	0	3,381	0	0	0	0	0	0	(1,918)	20
21	Clerical & General Office Expenses	(89,430)	0	286,488	0	15,546	0	0	0	0	0	0	212,604	21
22	Employee Benefits & Payroll Taxes	(13,606)	0	0	0	0	0	0	0	0	0	0	(13,606)	22
23	Inservice Training & Education	0	0	584	0	683	0	0	0	0	0	0	1,267	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,378)	0	4,209	0	844	0	0	0	0	0	0	675	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,006	0	884	0	0	0	0	0	0	2,890	26
27	Other (specify):*	0	0	51,658	0	1,681	0	0	0	0	0	0	53,339	27
28	<b>TOTAL General Administration</b>	<b>(196,996)</b>	<b>0</b>	<b>(263,784)</b>	<b>250</b>	<b>46,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(413,852)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(196,996)</b>	<b>0</b>	<b>(258,873)</b>	<b>250</b>	<b>17,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(438,334)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	0	0	5,113	17,089	0	0	0	0	0	0	0	22,202	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(97,046)	0	0	97,046	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	3,467	181,790	0	0	0	0	0	0	0	185,257	33
34	Rent-Facility & Grounds	0	0	0	(339,100)	0	0	0	0	0	0	0	(339,100)	34
35	Rent-Equipment & Vehicles	0	0	5,380	0	0	0	0	0	0	0	0	5,380	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(97,046)</b>	<b>0</b>	<b>13,960</b>	<b>(43,175)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(126,261)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(15,521)	0	0	0	0	0	0	0	0	0	0	(15,521)	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):*	(152,080)	0	0	7,076	0	0	0	0	0	0	0	(145,004)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(167,601)</b>	<b>0</b>	<b>0</b>	<b>7,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(160,525)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(461,643)</b>	<b>0</b>	<b>(244,913)</b>	<b>(35,849)</b>	<b>17,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(725,120)</b>	<b>45</b>

**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
AMJED Trust dated 1/04/07	99.00 %	See Page 6 - Supplemental		See Attached Schedule A		
Sidney Glenner	1.00 %					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$					1
2	V	Total from Page 6A	629,381	Glen Health and Home Management, Inc.	A	384,468	(244,913)	2
3	V							3
4	V	Total from Page 6B	339,100	Elston Real Estate & Development, L.L.C.	B	303,251	(35,849)	4
5	V							5
6	V	Total from Page 6C	565,768	Therapy Masters, Inc.	C	583,053	17,285	6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A - Glenner 1995 Family Trust 58.50 % Sidney Glenner 41.50 %				11
12	V			B - Owned 100.00 % by SLG Limited Partnership				12
13	V			C - Owned 100.00% by Sidney Glenner				13
14	Total		\$ 1,534,249			\$ 1,270,772	\$ * (263,477)	14

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

Facility Name &amp; ID Number

Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

## 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	AMJED Trust dated 1/04/07	99.20 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3	Sidney Glenner	0.80 %	Centre, Ltd.					3
4								4
5	AMJED Trust dated 1/04/07	99.20 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6	Sidney Glenner	0.80 %	Centre, Ltd.					6
7								7
8	AMJED Trust dated 1/04/07	99.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				8
9	Sidney Glenner	1.00 %	Centre, Ltd.					9
10								10
11	AMJED Trust dated 1/04/07	99.20 %	GlenShire Nursing & Rehabilitation	Richton Park				11
12	Sidney Glenner	0.80 %	Centre, Ltd.					12
13								13
14	AMJED Trust dated 1/04/07	99.10 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				14
15	Sidney Glenner	0.90 %	Centre, Ltd.					15
16								16
17	AMJED Trust dated 1/04/07	99.10 %	Brentwood North Healthcare & Rehabilitation	Riverwoods				17
18	Sidney Glenner	0.90 %	Centre, Inc.					18
19								19
20	AMJED Trust dated 1/04/07	99.50 %	Ballard Respiratory & Rehabilitation	Des Plaines				20
21	Sidney Glenner	0.50 %	Center, LLC.					21
22								22
23	AMJED Trust dated 1/04/07	99.50 %	Glen Saint Andrew Living Community, LLC.	Niles				23
24	Sidney Glenner	0.50 %						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 Administrative Service Fees	\$ 629,381	Glen Health and Home Management, Inc.	A	\$	\$ (629,381) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	2,463	2,463 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	1,173	1,173 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	20,607	20,607 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	45	45 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	13,301	13,301 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	51,860	51,860 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	584	584 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	4,209	4,209 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	2,006	2,006 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	5,113	5,113 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	3,467	3,467 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	5,380	5,380 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,073	1,073 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	0	0 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	273,187	273,187 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(51,860)	(51,860) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	202	202 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A		
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	51,658	51,658 34
35	V						
36	V						
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %			
38	V						
39	Total		\$ 629,381			\$ 384,468	\$ * (244,913) 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	\$ 2,841	\$	2,841	15
16	V	19 Professional Fees		Elston Real Estate & Development, L.L.C.	B	250		250	16
17	V	32 Interest Expense		Elston Real Estate & Development, L.L.C.	B	97,046		97,046	17
18	V	34 Rental Income	339,100	Elston Real Estate & Development, L.L.C.	B			(339,100)	18
19	V	33 Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	181,790		181,790	19
20	V	30 Depreciation		Elston Real Estate & Development, L.L.C.	B	17,089		17,089	20
21	V	43 Interest Expense - Late Fees		Elston Real Estate & Development, L.L.C.	B	4,235		4,235	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V			B - Ownership: SLG Limited Partnership 100.00 %					31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 339,100			\$ 303,251	\$ *	(35,849)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 565,768	Therapy Masters, Inc.	C	\$ 476,469	\$ (89,299)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	23,659	23,659
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	3,381	3,381
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	13	13
19	V	21 Clerical		Therapy Masters, Inc.	C	2,058	2,058
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	61,574	61,574
21	V	23 Training and Education		Therapy Masters, Inc.	C	683	683
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	844	844
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	13,488	13,488
24	V	22 Employment Benefits and Payroll		Therapy Masters, Inc.	C	(61,574)	(61,574)
25	V	15 Employment Benefits - Therapy		Therapy Masters, Inc.	C	59,893	59,893
26	V	27 Employment Benefits - Clerical		Therapy Masters, Inc.	C	1,681	1,681
27	V	26 Insurance Liability		Therapy Masters, Inc.	C	884	884
28	V						
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		\$ 565,768			\$ 583,053	\$ * 17,285

\* 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: 01/01/2017 Ending: 12/31/2017

## 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	Chairman of Board	Administrative	100.00 %	0	4	7.13%	Salary	\$ 0	Ln17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,282	3	7.13%	Salary	2,635	Ln21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	171,122	4	7.13%	Salary	9,960	Ln21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	70,168	3	7.13%	Salary	4,084	Ln21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 16,679		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:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Resident Days	562,351	9	\$ 44,774	\$ 30,930	\$ 2,463	1	
2	6	Repairs and Maintenance	Resident Days	562,351	9	21,318	30,930	1,173	2	
3	19	Professional Fees	Resident Days	562,351	9	374,658	30,930	20,607	3	
4	20	Licenses, Permits and Inspection	Resident Days	562,351	9	818	30,930	45	4	
5	21	Clerical	Resident Days	562,351	9	241,828	30,930	13,301	5	
6	22	Employee Benefits and Payroll	Resident Days	562,351	9	942,891	30,930	51,860	6	
7	23	Training and Education	Resident Days	562,351	9	10,620	30,930	584	7	
8	25	Auto Expenses	Resident Days	562,351	9	76,533	30,930	4,209	8	
9	26	Insurance	Resident Days	562,351	9	36,463	30,930	2,006	9	
10	30	Depreciation	Resident Days	562,351	9	92,961	30,930	5,113	10	
11	33	Real Estate Taxes	Resident Days	562,351	9	63,026	30,930	3,467	11	
12	35	Equipment and Vehicle Rental	Resident Days	562,351	9	97,820	30,930	5,380	12	
13	6	Janitorial Salaries	Resident Days	562,351	9	19,511	19,511	30,930	1,073	13
14	17	Officer's Salaries	Resident Days	562,351	9		30,930	0	14	
15	21	Administrative Salaries	Resident Days	562,351	9	4,966,933	4,966,933	30,930	273,187	15
16	22	Employee Benefits	Payroll					(51,860)	16	
17	7	Employee Benefits - Janitorial	Payroll					202	17	
18	27	Employee Benefits - Officer's	Payroll					0	18	
19	27	Employee Benefits - Admin	Payroll					51,658	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 6,990,154	\$ 4,986,444	\$ 384,468	25	

Facility Name & ID Number

Elston Nrsing & Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	SLG Limited Partnership	X		Mortgage	\$11,040.31	12/6/2008	\$ 1,430,433	\$ 1,231,909	1/1/2034	0.0800	\$ 97,046	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
6	MB Financial Bank		X	Working Capital		12/2015	821,000	821,000	1/04/2018	0.2673	25,281	6						
7												7						
8												8						
9	<b>TOTAL Facility Related</b>				\$11,040.31		\$ 2,251,433	\$ 2,052,909			\$ 25,281	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 2,251,433	\$ 2,052,909			\$ 25,281	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 2016 report.		\$	<b>156,000</b>	<b>1</b>
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.)		\$	<b>163,376</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>7,376</b>	<b>3</b>
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>170,000</b>	<b>4</b>
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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	<b>250</b>	<b>5</b>
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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>177,626</b>	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	<b>141,231</b>	<b>8</b>	
	2013	<b>143,667</b>	<b>9</b>	
	2014	<b>146,563</b>	<b>10</b>	
	2015	<b>149,495</b>	<b>11</b>	
	2016	<b>163,376</b>	<b>12</b>	
<b>See Attached Schedule G For Calculation Of 2017 Real Estate Tax Accrual.</b>				

<b>FOR BHF USE ONLY</b>			
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2016	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**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.**

**2016 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 2016 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 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>13-15-404-035-0000</u>	<u>4340 North Keystone, Chicago IL</u>	\$ <u>163,376.42</u>	\$ <u>163,376.42</u>
2. <u>Allocated from Management Co:</u>	<u>Allocated portion to nursing home</u>	\$ <u>67,858.39</u>	\$ <u>3,467.00</u>
3. <u>Storage Building</u>	<u>4352 North Keystone, Chicago IL</u>	\$ <u>29,805.98</u>	\$ <u>4,414.27</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>261,040.79</u></u>	\$ <u><u>171,257.69</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

**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.**

Facility Name & ID Number Elston Nrsing & Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 28,200 B. General Construction Type: Exterior Brick Frame Concrete & Seele 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	Patient Care	32,850	1971	\$ 40,000	1
2	Allocated Management Company:			4,672	2
3	TOTALS	32,850		\$ 44,672	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						6
7	Mgt Comp									7
8	Schedule J									8
	<b>Improvement Type**</b>									
9	Communication system		1975	8,549		8			8,549	9
10	Fire door and wiring		1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring		1977	1,055		10			1,055	11
12										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 &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

## 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	\$		\$	\$	\$ 1,729,245	70

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

Facility Name &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 1,843,075	\$		\$	\$	\$ 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	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,169,638	\$		\$	\$	\$ 2,055,808	34

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

Facility Name &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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	<b>Totals from Page 12B, Carried Forward</b>		\$ 2,169,638	\$		\$	\$	\$ 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		27,510	13
14	Install pipe railing connections	2005	9,600		10			9,600	14
15	Furnish and install new roller guides to elevator	2005	3,450		10			3,450	15
16	Furnish and install vertical rod devices	2005	2,246		10			2,246	16
17									17
18	Remove and install new detector edge on elevator	2005	1,850		10			1,850	18
19	Build and install custom wardrobes with drawers	2005	38,868		10			38,868	19
20	Installed patch and 2 couplings in hot water storage tank	2005	1,293		10			1,293	20
21	Elevator modernization project	2004	3,700		10			3,700	21
22	New elevator controller and fixtures	2006	44,711		10			44,711	22
23	Furnish and install 5 ton fan coil, discharge condensing unit	2006	8,480		10			8,480	23
24	Furnish and install elevator pit ladder, gate valve & piping	2007	2,950	147	10	147		2,950	24
25	Reroute flood pump to outside basin	2007	2,500	125	10	125		2,500	25
26	Furnish and install new powerflame burner	2007	9,100	455	10	455		9,100	26
27	Remove cove base and install vinyl tile with cove base	2008	9,590	959	10	959		9,110	27
28	Install new soft start in elevator controller, rewire starter	2008	3,200	320	10	320		3,040	28
29	Automatic sprinkler project, separate lines, add signs to valves	2008	3,800	380	10	380		3,610	29
30					10				30
31	Installation of fire extinguisher system	2009	2,900	290	10	290		2,465	31
32	Installation of plates and wiring outlets for cable project	2009	5,000	500	10	500		4,250	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,427,619	\$ 5,141		\$ 5,141	\$	\$ 2,280,337	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	<b>Totals from Page 12C, Carried Forward</b>		\$ 2,427,619	\$ 5,141		\$ 5,141	\$	\$ 2,280,337	1
2	Replace defective water main pipe, pour new concrete sidewalk	2009	4,460	446	10	446		3,791	2
3	Furnish and install wood fencing	2009	2,900	290	10	290		2,465	3
4	Install elevator cab system, new elevator ceiling tile and handrails	2009	7,979	798	10	798		6,783	4
5	Roofing project	2009	24,650	2,465	10	2,465		20,953	5
6	Furnish and install sewage pump and alternator switch	2010	8,375	838	10	838		6,285	6
7	Tuckpointing, brick replacement, protective canopy	2010	9,910	991	10	991		7,433	7
8	Install sprinkler heads in elevator shaft, electrical closet	2012	5,250	525	10	525		2,888	8
9	Furnish and install 12 resident room entrance doors on the first and second floors and 24 resident room washroom doors on the first and second floors - paint exterior building eve	2012	28,500	2,850	10	2,850		15,675	9
10									10
11									11
12	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		15,934	12
13									13
14	Furnish and install lower nest of tubes for pacific boiler	2012	4,805	480	10	480		2,640	14
15	Install double sink, hand sink, copper supply lines in kitchen	2012	2,600	260	10	260		1,430	15
16	Custom built-in cabinetry	2012	8,650	865	10	865		4,758	16
17	Custom built-in cabinetry, desk, tables and shelves	2012	4,180	418	10	418		2,299	17
18	Furnish AO Smith 420,000 BTU boiler	2013	5,054	505	10	505		2,273	18
19	Remove cove base and install vinyl tile on the second and third floor resident rooms	2013	28,684	2,868	10	2,868		12,906	19
20									20
21	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		1,418	21
22									22
23	Install new double detector check backflow preventer	2014	4,500	450	10	450		1,575	23
24	Install contacts in fire pump and run electrical wiring to the panel	2014	3,258	326	10	326		1,141	24
25	Furnish and install new slider windows in all resident rooms throughout the facility	2014	45,700	4,570	10	4,570		15,995	25
26									26
27	Furnish and install vinyl plank floor with border and paint in three resident rooms on the second floor	2014	4,300	430	10	430		1,505	27
28									28
29	Furnish and install vinyl plank floor and millwork base, paint in 2 resident rooms on the first floor	2014	3,404	340	10	340		1,190	29
30									30
31	Install new Tramco 3HP ejector pump	2014	7,633	763	10	763		2,671	31
32	Furnish and install light switches and outlets on first, second and third floors	2014	18,500	1,850	10	1,850		6,475	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 2,693,933	\$ 31,771		\$ 31,771	\$	\$ 2,420,820	34

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

Facility Name &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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	<b>Totals from Page 12D, Carried Forward</b>		\$ 2,693,933	\$ 31,771		\$ 31,771	\$	\$ 2,420,820	1
2	Install flood control system with double gated valve	2014	7,000	700	10	700		2,450	2
3	Install new high efficiency Carrier 5 ton furnace system with	2015	6,650	665	10	665		1,331	3
4	all new sheet metal work								4
5	Install bottom sliding track on 24 closet sliding doors in resident	2015	3,650	365	10	365		731	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	271	10	271		541	8
9	Purchase of conductor cable and rewiring of the first floor call	2016	8,153	815	10	815		1,223	9
10	light system								10
11	Tuckpointing in the front exterior of building and chimney	2016	3,400	340	10	340		510	11
12	Install switch disconnects, run circuits for a/c compressor on the	2016	4,820	482	10	482		723	12
13	side of the building								13
14	Furnish and install stanley duraglide motor, glide control on	2016	2,535	254	10	254		381	14
15	entrance door								15
16	Install openings for electrical receptacles and light switches, run	2016	3,410	341	10	341		512	16
17	data cables								17
18	Frame, drywall, paint and install door in conference room	2016	9,160	916	10	916		1,374	18
19	Roofing project	2016	9,000	900	10	900		1,350	19
20	Furnish and install exterior air-conditioning unit	2016	12,838	1,284	10	1,284		1,926	20
21	Vinyl Flooring, Cove Base Ceiling Lights, Window Treatments,	2017	72,704	3,635	10	3,635		3,635	21
22	Wallpaper for Private Rooms on the First Floor.								22
23	Wallpaper, Cove Base, Carpet, Vinyl Floor, Wallpaper,	2017	75,695	3,785	10	3,785		3,785	23
24	Handrails, Nurses Station on the first floor								24
25	Flooring, Base, Ceiling Grid and Tile, 10 Bathroom Remodels,								25
26	Hallway Remodel on the First Floor	2017	100,235	5,012	10	5,012		5,012	26
27	65 Face Doors, Reface Front Reception, New Credenza and	2017	15,550	778	10	778		778	27
28	Cabinets on the First Floor								28
29	Furnish Light Fixture, Wiring, Outlets, Bathroom Tiles, Paint	2017	18,410	921	10	921		921	29
30	Purchase of 15 White Madera 16 1/2 Toilets.	2017	3,042	152	10	152		152	30
31	Physical Therapy Room: Ceiling, Light Fixtures, Flooring,	2017	10,280	514	10	514		514	31
32	Paint.								32
33	Bathroom Sprinkler Replacement.	2017	18,200	910	10	910		910	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,081,370	\$ 54,811		\$ 54,811	\$	\$ 2,449,579	34

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

Facility Name &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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	<b>Totals from Page 12E, Carried Forward</b>		\$ 3,081,370	\$ 54,811		\$ 54,811	\$	\$ 2,449,579	1
2	Shower Room Remodel, Flooring, Tile, Fixtures in Washrooms.	2017	23,540	1,177	10	1,177		1,177	2
3	Furnish and Install 128 x 86 Glass with Track and Rails	2017	6,600	330	10	330		330	3
4	for PT Room.								4
5	Reface 40 Doors on the First Floor.	2017	6,800	340	10	340		340	5
6	Purchase of 22 Schlage Door Lever Sets.	2017	2,747	137	10	137		137	6
7	Purchase of Light Fixtures, Wallpaper, Tile and Curtains.	2017	21,056	1,053	10	1,053		1,053	7
8	Custom Vanity and File Cabinets with Quartz Top.	2017	4,000	200	10	200		200	8
9	Remove Concrete along Building and Build Retaining Wall.	2017	3,400	170	10	170		170	9
10	Furnish and Install Light Fixtures, Carpet, Tile in the Lobby.	2017	4,930	247	10	247		247	10
11	Furnish and Install 2 Window Sills.	2017	4,500	225	10	225		225	11
12	Furnish and Install Build Out for Oxygen Room.	2017	4,300	215	10	215		215	12
13	Purchase of Signage.	2017	2,918	146	10	146		146	13
14	Install Light Fixtures, Piping, New Drain in Washrooms on the	2017	6,900	345	10	345		345	14
15	First Floor								15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	See Attached Schedule L:								27
28	Leasehold Improvements Allocated from Management Company:	1998	6,269						28
29	Leasehold Improvements Allocated from Management Company:	1999	2,618						29
30	Leasehold Improvements Allocated from Management Company:	2000	314						30
31	Leasehold Improvements Allocated from Management Company:	2008	944						31
32	Leasehold Improvements Allocated from Management Company:	2016	9,352					14,855	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,192,558	\$ 59,396		\$ 59,396	\$	\$ 2,469,019	34

\*\*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:

01/01/2017

Ending:

12/31/2017

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	\$ 370,705	\$ 60,022	\$ 60,022	\$	5, 10 years	\$ 125,868	71
72	Current Year Purchases	149,167	8,334	8,334		5, 10 years	8,334	72
73	Fully Depreciated Assets	129,079	280	280		5, 10 years	129,079	73
74	Allocated from Therapy Masters, Mgt Co:	51,372					44,302	74
75	TOTALS	\$ 700,323	\$ 68,636	\$ 68,636	\$		\$ 307,583	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	\$	\$	\$		\$ 10,580	76
77										77
78										78
79										79
80	TOTALS			\$ 10,580	\$	\$	\$		\$ 10,580	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)	\$ 3,948,133	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 128,032	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 128,032	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,787,182	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: 01/01/2017

Ending: 12/31/2017

**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.	_____ /2018	\$ _____
13.	_____ /2019	\$ _____
14.	_____ /2020	\$ _____

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: \$ 67,345 Description: Ice-Maker \$1,282, Postage \$932, Copier \$3,341, Telephone \$20,680, Med Equip \$39,491 Mgt Co: \$1,619

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19	<u>Allocated from Management Co:</u>			<u>3,761</u>	19
20					20
21	TOTAL		\$	\$ <u>3,761</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.

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	<a href="#">Ln10a,Col 3</a>	hrs	\$	3,287	\$ 195,484	\$	3,287	\$ 195,484	1
2	Licensed Speech and Language Development Therapist	<a href="#">Ln10a, Col 3</a>	hrs		977	58,288		977	58,288	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	<a href="#">Ln10a,Col 2&amp;3</a>	hrs		5,215	311,997	6,768	5,215	318,765	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	<a href="#">Ln 39, Col 2</a>	# of prescrpts				155,063		155,063	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):	<a href="#">Ln 39, Col 3</a>				15,827			15,827	13
14	TOTAL			\$	9,479	\$ 581,596	\$ 161,831	9,479	\$ 743,427	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.

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (27,388)	\$ (136,574)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	1,578,042	1,578,042	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	409,266	409,266	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		1,010,837	8
9	Other(specify): <u>Insurance Receivable</u>			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,959,920	\$ 2,861,571	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		44,672	13
14	Buildings, at Historical Cost		1,292,730	14
15	Leasehold Improvements, at Historical Cost	1,660,318	1,899,828	15
16	Equipment, at Historical Cost	648,951	710,903	16
17	Accumulated Depreciation (book methods)	(1,352,299)	(2,787,182)	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>	534,359	534,359	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,491,329	\$ 1,695,310	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,451,249	\$ 4,556,881	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,786,921	\$ 1,786,921	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	821,000	859,125	29
30	Accrued Salaries Payable	215,351	215,351	30
31	Accrued Taxes Payable (excluding real estate taxes)	(11,105)	(11,105)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		170,000	32
33	Accrued Interest Payable	7,891	113,150	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule E:</u>	1,364,673	1,364,673	36
37	<u>Due to Related Parties:</u>	1,452,573	1,452,573	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,637,304	\$ 5,950,688	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,193,784	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Loan Payable - Line of Credit:</u>			43
44	<u>Due to Shareholders:</u>	338,215	338,215	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 338,215	\$ 1,531,999	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 5,975,519	\$ 7,482,687	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,524,270)	\$ (2,925,806)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,451,249	\$ 4,556,881	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(934,393)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Year-end 12/31/2016 AJE not previously posted</b>	<b>(38,843)</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(973,236)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(1,551,034)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(1,551,034)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(2,524,270)</b>	<b>24</b>

\* Operating Entity Only

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Elston Nrsing &amp; Rehab Centre

# 0004861

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,472,722	1
2	Discounts and Allowances for all Levels	(725,378)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,747,344	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	899,005	6
7	Oxygen	52,477	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 951,482	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	122,958	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	111,983	19
20	Radiology and X-Ray	1,715	20
21	Other Medical Services	180,558	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 417,214	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	16,194	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 16,194	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,132,234	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,075,570	31
32	Health Care	3,016,288	32
33	General Administration	2,496,616	33
<b>B. Capital Expense</b>			
34	Ownership	535,937	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	315,894	35
36	Provider Participation Fee	242,963	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 7,683,268	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,551,034)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,551,034)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,907,590	44
45	Private Pay - Net Inpatient Revenue	89,820	45
46	Medicare - Net Inpatient Revenue	342,044	46
47	Other-(specify) <b>Insurance - Net Inpatient Revenue</b>	367,274	47
48	Other-(specify) <b>Veterans - Net Inpatient Revenue</b>	40,616	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 4,747,344	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: 01/01/2017

Ending: 12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 100,366	\$ 48.25	1
2	Assistant Director of Nursing	2,043	2,043	73,620	36.04	2
3	Registered Nurses	15,037	16,526	549,961	33.28	3
4	Licensed Practical Nurses	19,176	20,939	558,136	26.66	4
5	CNAs & Orderlies	52,437	56,136	754,481	13.44	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,405	4,749	53,342	11.23	10
11	Social Service Workers	5,534	6,598	120,794	18.31	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	1,897	1,897	41,359	21.80	14
15	Cook Helpers/Assistants	15,948	17,739	219,150	12.35	15
16	Dishwashers					16
17	Maintenance Workers	4,174	4,736	81,713	17.25	17
18	Housekeepers	9,110	10,099	136,137	13.48	18
19	Laundry	5,427	5,792	65,473	11.30	19
20	Administrator	2,214	2,214	105,511	47.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,836	11,192	177,633	15.87	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	2,138	2,138	50,294	23.52	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	151,456	164,878	\$ 3,087,970 *	\$ 18.73	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	\$ 12,682	Ln 1, Col 3	35
36	Medical Director	Monthly	16,093	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,020	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	2,448	Ln 11, Col 3	44
45	Social Service Consultant	40	2,520	Ln 12, Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	440	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	88	\$ 41,203		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	875	\$ 23,622	Ln 10, Col 3	50
51	Licensed Practical Nurses	98	2,446	Ln 10, Col 3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	973	\$ 26,068		53



**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 \$10,849
- (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. \$ 22,470 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. \$ 242,963  
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. \$ 13,374 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?  
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.  
12/31/2017  
Provider I.D. # 0004861

**SCHEDULE A**

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

<b>3 OTHER RELATED BUSINESS ENTITIES</b>		
<b>Name</b>	<b>City</b>	<b>Type of Business</b>
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	0	0	0	0	0	0	0	0	0
Jonathan Glenner	6,694	7,331	7,086	4,062	4,497	6,370	3,782	5,460	45,282
Daniel Glenner	25,298	27,703	26,777	15,352	16,994	24,073	14,292	20,633	171,122
Elliot Glenner	10,373	11,360	10,980	6,295	6,968	9,871	5,860	8,461	70,168
Total compensation received from other Nursing Homes	42,365	46,394	44,843	25,709	28,459	40,314	23,934	34,554	286,572

**XIX. SUPPORT SCHEDULES**

Page 21

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	3,907
IIT Sourcetechn	Computers	250
Point ClickCare	Computers	31,109
Net Health	Computers	14,572
Kronos	Computers	15,267
Microsoft Corp	Computers	4,929
Comcast Business	Computers	16,986
RSM US LLP	Accounting	21,028
Much Shelist	Legal	2,416
Vanek, Larson & Kolb LLC	Legal	10,366
Huron Consulting Services	Management Consulting	44,765
Marilyn P. Dunn	Legal	480
Meyers & Flowers, LLC	Legal	6,416
2401 Incorporated	Architectural Consultation	15,940
Platinum Billing Solutions	A/R Collections	1,482
Personnel Planners, Inc.	Unemployment Consulting	975
		<u>190,888</u>

Allocated from Management Co:

Point ClickCare - Computer Service		-31
Kronos - Computer Services		991
Health Data Systems, Inc. - Computer Services		112
Microsoft Computers - Computer Services		271
Ability Network - Computer Services		96
Comcast Business - Computer Services		143
Creative Tech Solutions - Computer Services		95
MB Financial Bank - Legal		2,023
Marcum - Accounting Services		1,212
McGladrey - Accounting Services		11,047
Polsinelli - Legal		14
Govig - Legal		3,410
Perfect Staffing - Recruiter		0
Marilyn Dunn - Legal		13
S4 Group - Automation Systems		-275
SAS Architects - Architectural Consulting		-40
Company Nurse - W/C Consulting		4
Much Shelist - Legal		1,522
Total allocated from Management Co.		<u>20,607</u>

Allocated from Therapy Masters, Inc.:

Virtu Senses - Computer Services		854
Kronos - Computer Services		2,119
Casamba - Computer Services		3,389
Health Data Systems - Computer Services		67
Much Shelist - Legal		290
Marilyn Dunn - Legal		7
Career Tree Network - Therapy Recruitment		2,860
Theracore - Business Consulting		13,917
Personnel Planners - Financial consulting		34
RSM - Accounting Services		123
Total allocated from Therapy Masters, Inc.:		<u>23,659</u>

Allocated from Elston Real Estate & Development, LLC.:

Skidelsky & Associates - Real Estate Tax Reduction		250
Total allocated from Elston Real Estate & Development, LLC.:		<u>250</u>

Reclass Skidelsky & Associates invoice - Real Estate Tax Reduction to Line 33

		-250
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Non-Allowable Expenses:

RSM US LLP - Accounting Fees		-20,418
Huron Consulting Services - Management Consulting		-44,765
Meyers and Flowers - Legal - A/R Collections		-6,416
Vanek Larson & Kolb LLC - Legal - A/R Collections		-10,366
Much Shelist - Legal - out of period		-791
Platinum Billing Solutions - A/R Collections		-1,482
Total Non-Allowable Expenses:		<u>-84,238</u>

**Total adjustments page 21, Sch C.**

		<u>-39,972</u>
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**Total Schedule V, line 19, column 8**

		<u>150,917</u>
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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	18,690
FUTA	156
SUTA	561
Insurance - Hospital	31,584
Other Employee Benefits	
Workers Compensation Insurance	869
401K Match	
Employee Benefits	
Total allocated from Management Co.	<u>51,860</u>
Allocated Employee Benefits to Line #'s 7,27	(51,860)
Allocated from Therapy Masters, Inc.	
FICA taxes	33,514
FUTA	403
SUTA	1,138
Insurance - Hospital	12,651
Uniform Allowance	0
Workers Compensation Insurance	13,429
401K Match	439
Total allocated from Therapy Masters, Inc.	<u>61,574</u>
Allocated Employee Benefits to Line #'s 15,27	(61,574)
Total allocated to Page 21	<u>0</u>

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/2017

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Insurance Payable	406,497
Accrued Insurance Deductible	150,000
Sundry Payable	-520
Accrued Expenses	23,163
Accrued Union Dues	4,646
Accrued Wage Assignment	672
BlueCross BlueShield Advance	74,236
Refunds Exchange	-22,332
Accrued Provider Participation Fee - Tax	40,675
Accrued Management Fees	687,636
Total, Page 17, Line 36	<u><u>1,364,673</u></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	-2,841	43
Non-allowable patient clothing	-45	43
Non-allowable professional fees	-84,238	19
Non-allowable auto expense - marketing	-4,378	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-5,344	20
Non-allowable marketing salaries	-80,981	21
Non-allowable marketing employee benefits	-13,606	22
Adjust pharmacy expense to cost	-15,521	39
Non-allowable owner interest expense	-97,046	32
Non-allowable late fees - interest expense	-4,235	43
Total	<u>(308,235)</u>	

**Glen Elston Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2017**

**SCHEDULE G**

	Accrued 1/01/17	Payments	Expense	Accrued 12/31/17
Balance @ 1/01/2017 - G/L# 251	<u>(156,000.00)</u>		<u>(156,000.00)</u>	
2017 Real Estate Taxes Paid		163,376.42	163,376.42	
Estimated 2017 real estate taxes				
2016 taxes	163,376.42			
Estimated increase	4.00%			
Estimated 2017 taxes	<u>169,911.48</u>			
<b>USE</b>	<u>170,000.00</u>		170,000.00	<u>(170,000.00)</u>
Totals	<u>(156,000.00)</u>	163,376.42	177,376.42	<u>(170,000.00)</u>

Real estate tax history:

Year	Amount	Increase	
		\$	%
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%
2002	100,687.92	1,798.64	1.82%
2003	96,525.62	(4,162.30)	-4.13%
2004	98,669.73	2,144.11	2.22%
2005	99,674.38	1,004.65	1.02%
2006	100,667.32	992.94	1.00%
2007	99,592.60	(1,074.72)	-1.07%
2008	100,591.89	999.29	1.00%
2009	124,779.46	24,187.57	24.05%
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%
2015	149,494.80	2,932.21	2.00%
2016	163,376.42	13,881.62	9.29%

Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2017

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Billy Rakestraw	1/31/2017	Chicago	Affiliated Home Dialysis	3,200
Billy Rakestraw	2/3/2017	Chicago	Affiliated Home Dialysis	600
Billy Rakestraw	7/31/2016	Chicago	Affiliated Home Dialysis	1,400
			Allocated From Management Company	584
			Allocated From Therapy Masters	683
			Total	<u>6,467</u>

**SCHEDULE I**

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

	Gas Cards/ Employee Reimburse	Employee Allowance	Vehicle Sticker	Total
Direct Expense	21,671	4,350	0	26,021
Non-Allowable auto expense - marketing				-4,378
Allocated from Therapy Masters, Inc.				844
Allocated from Management Company				4,209
<b>TOTAL</b>	<u>21,671</u>	<u>4,350</u>	<u>0</u>	<u>26,696</u>



**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	16,193
Employment Fees	42,500
Joint Commission Annual Certification, Program Fee	7,585
Secretary of State Annual Report, Fees	105
City of Chicago Annual Business License, Elevator & Health Inspection Fees	513
City of Chicago Department of Buildings	260
Management Network Services	750
CLIA Laboratory User Fee	100
Non-allowable Illinois Council on Long Term Care Fees	-5,344
<b>Total adjustments page 21, Sch F.</b>	<b><u>62,662</u></b>

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	TOTAL				
		6,647	6,647	6,647	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382					
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900 87,339		5,900 87,339	6,647 99,886	22,363	24,168	22,112	8,945	22,298					
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	141,596	31,701	34,260	31,345	12,680	31,609					
2000 AQUATIC WORKS - BUILT IN FISH TA	5,000		5,000	5,000	32,820	35,470	32,452	13,128	32,725					
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
					<b>RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					93,767	95,262	106,511	40,267	78,093	74,334		488,234		
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765		100.00%		
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319		146,596		
					<b>RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					93,929	92,291	105,965	37,609	81,480	76,488	15,564	503,336		
					16.69%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%		
2008 INSTALLATION OF IRRIGATION SYSTEM			15,036	15,036	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2009 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					<b>RECALCULATION BASED ON 2015 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632
					<b>RECALCULATION BASED ON 2015 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFIC	149,012		149,012	310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644
					<b>RECALCULATION BASED ON 2015 CENSUS</b>									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2017 NO ADDITIONS				310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644

Amounts as reported on cost report:  
Differences due to error in formula:  
(Total allocated over 99.18 % not 100.00 %)