



Facility Name & ID Number Brentwood North HC & Rehab C

# 0050112 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	248	Skilled (SNF)	248	90,520	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	248	TOTALS	248	90,520	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	4,728	5,241	16,115	26,084	8
9	SNF/PED					9
10	ICF	14,183	12,228	0	26,411	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,911	17,469	16,115	52,495	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 57.99%

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

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

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

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

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

I. On what date did you start providing long term care at this location?  
Date started 09/01/2008

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 09/01/2008 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 248 and days of care provided 12,702

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number

Brentwood North HC &amp; Rehab C

# 0050112

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**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	399,441	39,511	13,793	452,745		452,745	452,745			1
2	Food Purchase		553,059		553,059	(31,263)	521,796	(86,432)	435,364		2
3	Housekeeping		7,064	273,594	280,658		280,658	280,658			3
4	Laundry			183,726	183,726		183,726	183,726			4
5	Heat and Other Utilities			253,670	253,670		253,670	2,784	256,454		5
6	Maintenance	104,960	47,380	82,717	235,057		235,057	7,748	242,805		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							345	345		7
8	<b>TOTAL General Services</b>	504,401	647,014	807,500	1,958,915	(31,263)	1,927,652	(75,555)	1,852,097		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			126,500	126,500		126,500	126,500			9
10	Nursing and Medical Records	4,505,243	362,544	43,246	4,911,033		4,911,033	(55,983)	4,855,050		10
10a	Therapy	63,262	1,805	2,352,568	2,417,635		2,417,635	(455,809)	1,961,826		10a
11	Activities	146,405	9,205	960	156,570		156,570	156,570			11
12	Social Services	129,506		2,041	131,547		131,547	131,547			12
13	CNA Training										13
14	Program Transportation			1,282	1,282		1,282	1,282			14
15	Other (specify):* <b>Allocated Employee Benefits</b>							178,351	178,351		15
16	<b>TOTAL Health Care and Programs</b>	4,844,416	373,554	2,526,597	7,744,567		7,744,567	(333,441)	7,411,126		16
	<b>C. General Administration</b>										
17	Administrative	96,761		1,084,704	1,181,465		1,181,465	(1,063,494)	117,971		17
18	Directors Fees										18
19	Professional Services			163,597	163,597		163,597	(18,754)	144,843		19
20	Dues, Fees, Subscriptions & Promotions			43,991	43,991	870	44,861	13,535	58,396		20
21	Clerical & General Office Expenses	164,436	67,456	41,487	273,379	(870)	272,509	365,626	638,135		21
22	Employee Benefits & Payroll Taxes			806,980	806,980	31,263	838,243	838,243			22
23	Inservice Training & Education			3,346	3,346		3,346	4,633	7,979		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			20,958	20,958		20,958	(11,326)	9,632		25
26	Insurance-Prop.Liab.Malpractice			120,235	120,235		120,235	4,357	124,592		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							56,469	56,469		27
28	<b>TOTAL General Administration</b>	261,197	67,456	2,285,298	2,613,951	31,263	2,645,214	(648,954)	1,996,260		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,610,014	1,088,024	5,619,395	12,317,433		12,317,433	(1,057,950)	11,259,483		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			53,669	53,669		53,669	595,057	648,726			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			180,779	180,779		180,779	(180,779)				32
33	Real Estate Taxes							182,684	182,684			33
34	Rent-Facility & Grounds			1,577,734	1,577,734		1,577,734	(1,577,734)				34
35	Rent-Equipment & Vehicles			22,410	22,410		22,410	6,641	29,051			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,834,592	1,834,592		1,834,592	(974,131)	860,461			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		612,665	46,497	659,162		659,162	(48,291)	610,871			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			377,598	377,598		377,598		377,598			42
43	Other (specify):* <b>Non-Allowable</b>			392,352	392,352		392,352	(392,352)				43
44	<b>TOTAL Special Cost Centers</b>		612,665	816,447	1,429,112		1,429,112	(440,643)	988,469			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,610,014	1,700,689	8,270,434	15,581,137		15,581,137	(2,472,724)	13,108,413			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,342)	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	171	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,592)	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	(1,710)	43		18
19	Entertainment	(562)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(385,359)	43		24
25	Fund Raising, Advertising and Promotional	(1,851)	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:	(1,193,130)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,594,375)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(878,349)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (878,349)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (2,472,724)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care		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

SEE ACCOUNTANTS' COMPILATION REPORT

Brentwood North HC & Rehab CID# 0050112Report Period Beginning: 01/01/2013Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (12,509)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(43,474)	10	2
3	Adjust Mgt Co. food to cost	(86,432)	2	3
4	Non-allowable patient clothing	(278)	43	4
5	Non-allowable professional fees	(118,769)	19	5
6	Non-allowable owner interest expense	(680,026)	32	6
7	Non-allowable owner interest expense	(177,555)	32	7
8	Non-allowable auto expense - marketing	(17,805)	25	8
9	Non-allowable Illinois Council on Long Term Care Dues	(7,936)	20	9
10	Non-allowable office expense	(55)	43	10
11	Adjust pharmacy expense to cost	(48,291)	39	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>	(1,193,130)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Brentwood North HC &amp; Rehab C

# 0050112

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

## 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	(86,432)	0	0	0	0	0	0	0	0	0	0	(86,432)	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	2,784	0	0	0	0	0	0	0	0	2,784	5
6	Maintenance	0	0	7,744	0	4	0	0	0	0	0	0	7,748	6
7	Other (specify):*	0	0	345	0	0	0	0	0	0	0	0	345	7
8	<b>TOTAL General Services</b>	<b>(86,432)</b>	<b>0</b>	<b>10,873</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(75,555)</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	(55,983)	0	0	0	0	0	0	0	0	0	0	(55,983)	10
10a	Therapy	0	0	0	0	(455,809)	0	0	0	0	0	0	(455,809)	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	178,351	0	0	0	0	0	0	178,351	15
16	<b>TOTAL Health Care and Programs</b>	<b>(55,983)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(277,458)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(333,441)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,063,494)	0	0	0	0	0	0	0	0	(1,063,494)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(118,769)	0	22,644	0	77,371	0	0	0	0	0	0	(18,754)	19
20	Fees, Subscriptions & Promotions	(7,936)	0	1,170	0	20,301	0	0	0	0	0	0	13,535	20
21	Clerical & General Office Expenses	(9,342)	0	369,316	0	5,652	0	0	0	0	0	0	365,626	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	761	0	3,872	0	0	0	0	0	0	4,633	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(17,805)	0	3,971	0	2,508	0	0	0	0	0	0	(11,326)	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,357	0	0	0	0	0	0	0	0	4,357	26
27	Other (specify):*	0	0	56,219	0	250	0	0	0	0	0	0	56,469	27
28	<b>TOTAL General Administration</b>	<b>(153,852)</b>	<b>0</b>	<b>(605,056)</b>	<b>0</b>	<b>109,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(648,954)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(296,267)</b>	<b>0</b>	<b>(594,183)</b>	<b>0</b>	<b>(167,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,057,950)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Brentwood North HC & Rehab C# 0050112

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

## 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	8,506	586,029	522	0	0	0	0	0	0	595,057	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(857,410)	0	0	676,631	0	0	0	0	0	0	0	(180,779)	32
33	Real Estate Taxes	0	0	6,550	176,134	0	0	0	0	0	0	0	182,684	33
34	Rent-Facility & Grounds	0	0	0	(1,577,734)	0	0	0	0	0	0	0	(1,577,734)	34
35	Rent-Equipment & Vehicles	0	0	6,641	0	0	0	0	0	0	0	0	6,641	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(857,410)</b>	<b>0</b>	<b>21,697</b>	<b>(138,940)</b>	<b>522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(974,131)</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	(48,291)	0	0	0	0	0	0	0	0	0	0	(48,291)	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):*	(392,407)	0	0	55	0	0	0	0	0	0	0	(392,352)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(440,698)</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(440,643)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(1,594,375)</b>	<b>0</b>	<b>(572,486)</b>	<b>(138,885)</b>	<b>(166,978)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,472,724)</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
Sidney Glenner	99.00 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray	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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
	V	Total from Page 6A	\$ 1,084,704	Glen Health and Home Management, Inc.	A	\$ 512,218	\$ (572,486)	1
	V							2
	V	Total from Page 6B	1,577,734	Brentwood Healthcare Real Estate LLC.	B	1,438,849	(138,885)	3
	V							4
	V	Total from Page 6C	2,352,568	Therapy Masters, Inc.	C	2,185,590	(166,978)	5
	V							6
	V							7
	V							8
	V							9
	V			OWNERSHIP REFERENCE:				10
	V			A: Owned 100.00 % by Sidney Glenner through attribution				11
	V			B: Owned 70.00 % by Sidney Glenner & 30.00 % by Joshua Ray				12
	V			C: Owned 100.00 % by Sidney Glenner				13
	V							14
14	Total		\$ 5,015,006			\$ 4,136,657	\$ * (878,349)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				17
18	Joshua Ray	20.00 %	Centre, Ltd.					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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 1,084,704	Glen Health and Home Management, Inc.	A	\$	\$ (1,084,704)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	2,784	2,784
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	5,490	5,490
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	22,644	22,644
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,170	1,170
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	23,283	23,283
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	56,564	56,564
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	761	761
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	3,971	3,971
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	4,357	4,357
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	8,506	8,506
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	6,550	6,550
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	6,641	6,641
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,254	2,254
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	21,210	21,210
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	346,033	346,033
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(56,564)	(56,564)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	345	345
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	3,247	3,247
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	52,972	52,972
35	V						
36	V						
37	V			A - Ownership: Sidney Glenner - 100.00 % through attribution			
38	V						
39	Total		\$ 1,084,704			\$ 512,218	\$ * (572,486)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	32 Interest Expense	\$	Brentwood Healthcare Real Estate LLC	B	\$ 676,802	\$ 676,802
16	V	30 Depreciation		Brentwood Healthcare Real Estate LLC	B	586,029	586,029
17	V	33 Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	176,134	176,134
18	V	34 Rental Income	1,577,734	Brentwood Healthcare Real Estate LLC	B		(1,577,734)
19	V	32 Interest Income		Brentwood Healthcare Real Estate LLC	B	(171)	(171)
20	V	43 Office Expense		Brentwood Healthcare Real Estate LLC	B	55	55
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V			B - Ownership:			
33	V			Sidney Glenner - 70.00 %			
34	V			Joshua Ray - 30.00 %			
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,577,734			\$ 1,438,849	\$ * (138,885)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	10a Therapy	\$ 2,352,568	Therapy Masters, Inc.	C	\$ 1,896,759	\$ (455,809)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	77,371	77,371
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	265	265
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	4	4
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	2,611	2,611
20	V	21 Clerical		Therapy Masters, Inc.	C	3,041	3,041
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	178,601	178,601
22	V	23 Training and Education		Therapy Masters, Inc.	C	3,872	3,872
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	2,508	2,508
24	V	20 Employment Fees		Therapy Masters, Inc.	C	20,036	20,036
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(178,601)	(178,601)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	178,351	178,351
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	250	250
28	V	30 Depreciation		Therapy Masters, Inc.	C	522	522
29	V						
30	V						
31	V						
32	V						
33	V			C - Ownership: 100.00 % Sidney Glenner			
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,352,568			\$ 2,185,590	\$ * (166,978)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab C # 0050112 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	99.00 %	194,552	5	7.97 %	Salary	\$ 21,210	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	45,512	3	7.97 %	Salary	4,962	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	27,090	1	1.00 %	Salary	2,953	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	67,505	3	7.97 %	Salary	7,359	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	1.00 %	194,552	5	7.97 %	Salary	21,210	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 57,694		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab C

# 0050112 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Resident Days	534,020	7	\$ 28,326	\$ 52,495	\$ 2,784	1	
2	6	Repairs and Maintenance	Resident Days	534,020	7	55,844	52,495	5,490	2	
3	19	Professional Fees	Resident Days	534,020	7	230,348	52,495	22,644	3	
4	20	Licenses, Permits and Inspection	Resident Days	534,020	7	11,901	52,495	1,170	4	
5	21	Clerical	Resident Days	534,020	7	236,851	52,495	23,283	5	
6	22	Employee Benefits and Payroll	Resident Days	534,020	7	575,413	52,495	56,564	6	
7	23	Training and Education	Resident Days	534,020	7	7,744	52,495	761	7	
8	25	Auto Expenses	Resident Days	534,020	7	40,394	52,495	3,971	8	
9	26	Insurance	Resident Days	534,020	7	44,323	52,495	4,357	9	
10	30	Depreciation	Resident Days	534,020	7	86,534	52,495	8,506	10	
11	33	Real Estate Taxes	Resident Days	534,020	7	66,629	52,495	6,550	11	
12	35	Equipment and Vehicle Rental	Resident Days	534,020	7	67,562	52,495	6,641	12	
13	6	Janitorial Salaries	Resident Days	534,020	7	22,929	22,929	52,495	2,254	13
14	17	Officer's Salaries	Resident Days	534,020	7	215,760	215,760	52,495	21,210	14
15	21	Administrative Salaries	Resident Days	534,020	7	3,520,113	3,520,113	52,495	346,033	15
16	22	Employee Benefits	Payroll					(56,564)	16	
17	7	Employee Benefits - Janitorial	Payroll					345	17	
18	27	Employee Benefits - Officer's	Payroll					3,247	18	
19	27	Employee Benefits - Admin	Payroll					52,972	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS				\$ 5,210,671	\$ 3,758,802		\$ 512,218	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Brentwood North HC & Rehab C

# 0050112

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

**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		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	\$86,367.26	8/28/2008	\$ 15,180,000	\$ 13,905,821	9/01/2033	0.0525	\$ 676,802						
2	Glenner 1995 Family Trust	X		Finance Insurance Policy	\$11,251.99	9/01/2012	109,338		9/01/2013	0.0525	1,687						
3	Glenner 1995 Family Trust	X		Finance Insurance Policy	\$10,925.62	9/01/2013	127,454	96,214	9/01/2014	0.0525	1,537						
4							Non-Allowable owner interest expense:				(680,026)						
5																	
<b>Working Capital</b>																	
6	Sidney Glenner	X		Working Capital		Various	43,550	43,550		0.0525	1,294						
7	AMJED GST Trust	X		Working Capital		Various	5,228,450	5,228,450		0.0525	176,261						
8	Joshua Ray	X		Working Capital		Various	1,060,000	1,060,000		0.0525							
9	<b>TOTAL Facility Related</b>				<b>\$108,544.87</b>		<b>\$ 21,748,792</b>	<b>\$ 20,334,035</b>			<b>\$ 177,555</b>						
<b>B. Non-Facility Related*</b>																	
10							Non-Allowable owner interest expense:				(177,555)						
11																	
12																	
13																	
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>	<b>\$</b>			<b>(177,555)</b>						
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 21,748,792</b>	<b>\$ 20,334,035</b>			<b>\$</b>						

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

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2012 report.		\$	<b>168,000</b>		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>168,134</b>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>134</b>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>176,000</b>		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>176,134</b>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>139,366</u>	8	<b>FOR BHF USE ONLY</b>	
	2009	<u>144,214</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ 13
	2010	<u>149,731</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2011	<u>160,692</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2012	<u>168,134</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<b>See Attached Schedule G For Calculation Of 2013 Real Estate Tax Accrual.</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.**

SEE ACCOUNTANTS' COMPILATION REPORT

## 2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Brentwood North HC & Rehab C COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0050112

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 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>15-35-100-003</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,613.67</u>	\$ <u>2,613.67</u>
2. <u>15-35-200-001</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>158,068.71</u>	\$ <u>158,068.71</u>
3. <u>15-35-200-016</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,402.39</u>	\$ <u>2,402.39</u>
4. <u>15-35-200-002</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>5,049.33</u>	\$ <u>5,049.33</u>
5. <u>Allocated from Management Co:</u>	<u>_____</u>	\$ <u>67,604.86</u>	\$ <u>6,550.00</u>
6. <u>_____</u>	<u>_____</u>	\$ _____	\$ _____
7. <u>_____</u>	<u>_____</u>	\$ _____	\$ _____
8. <u>_____</u>	<u>_____</u>	\$ _____	\$ _____
9. <u>_____</u>	<u>_____</u>	\$ _____	\$ _____
10. <u>_____</u>	<u>_____</u>	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>235,738.96</u></u>	\$ <u><u>174,684.10</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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 90,758 B. General Construction Type: Exterior Brick/Masonry Frame Metal Number of Stories One

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).

None

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:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Patient Care</u>			\$ <u>2,373,245</u>	1
2	<u>Allocated from Management Company:</u>			<u>8,350</u>	2
3	<b>TOTALS</b>			\$ <b>2,381,595</b>	3

SEE ACCOUNTANTS' COMPILATION REPORT

**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	248	2008		\$ 9,170,327	\$ 336,527	15,30 yrs	\$ 336,527	\$	\$ 1,850,898	4
5										5
6	See Attached		1996	165,130			4,696	4,696		6
7	Schedule J									7
8										8
<b>Improvement Type**</b>										
9	Rooftop condenser unit		2008	7,920	792	10	792		4,356	9
10	Ceramic tile installation		2010	3,679	368	10	368		1,288	10
11	Elevator hydraulic jack assembly		2010	21,500	2,150	10	2,150		7,525	11
12	Installation of roof drains and patch roof		2010	11,400	1,140	10	1,140		3,990	12
13	Install aluminum paneling for exterior substructure		2011	3,135	314	10	314		785	13
14	Furnish and install air-conditioning unit		2011	3,015	302	10	302		755	14
15	Sidewalk and curb concrete project		2011	4,000	400	10	400		1,000	15
16	Remove wallpaper, plaster and paint medical room and back entrance		2011	5,255	526	10	526		1,315	16
17	Remove wallpaper, plaster & paint, install laminated floor in media room		2011	6,840	684	10	684		1,710	17
18	back entrance and therapy area									18
19	Remove and install carpet, vinyl tile &cove base in beauty salon and		2011	30,510	3,051	10	3,051		7,628	19
20	resident rooms									20
21	Remove and install wallpaper, painting project in lobby		2011	11,861	1,186	10	1,186		2,965	21
22	Remove and install wallpaper, paint resident rooms		2011	5,100	510	10	510		1,275	22
23	Two Carrier rooftop heating/cooling units		2011	24,569	2,457	10	2,457		6,142	23
24	Remove wallpaper, plaster & painting project in main bathroom and		2011	3,425	343	10	343		857	24
25	resident rooms									25
26	Remove carpet and install vinyl tile flooring in dining room		2011	4,800	480	10	480		1,200	26
27	Purchase Rheem 120 gallon hot water storage tank		2011	3,135	314	10	314		785	27
28	Remove wallpaper, paint, furnish and install cove base in resident rooms		2012	4,100	410	10	410		615	28
29	Furnish and install ceramic floor and wall tile, grab bars, paint in showers		2012	34,080	3,408	10	3,408		5,112	29
30	and tub rooms									30
31	Remove and install wallpaper, paint, cove base in resident rooms,		2012	7,350	735	10	735		1,103	31
32	nurses station and staff bathrooms									32
33	Bohn evaporator and condenser		2012	13,660	1,366	10	1,366		2,049	33
34	Furnish and install fire rated door		2013	6,400	320	10	320		320	34
35	Furnish AO Smith 275,000 BTU water heater		2013	7,283	364	10	364		364	35
36										36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

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	Roof restoration project	2013	\$ 11,480	\$ 574	10	\$ 574		\$ 574	37
38	Roof restoration project	2013	5,700	285	10	285		285	38
39	Furnish AO Smith 250,000 BTU water heater	2013	6,885	344	10	344		344	39
40									40
41									41
42									42
43									43
44									44
45	See Attached Schedule L:								45
46	Leasehold Improvements Allocated from Management Company:	1998	9,094						46
47	Leasehold Improvements Allocated from Management Company:	1999	3,798						47
48	Leasehold Improvements Allocated from Management Company:	2000	455						48
49	Leasehold Improvements Allocated from Management Company:	2008	1,368			330	330	13,691	49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,597,254	\$ 359,350		\$ 364,376	\$ 5,026	\$ 1,918,931	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

C. Equipment 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	\$ 212,657	\$ 26,298	\$ 26,298	\$	5,7,10 years	\$ 86,367	71
72	Current Year Purchases	142,171	7,254	7,254		5, 10 years	7,254	72
73	Fully Depreciated Assets	2,467,958	246,796	246,796		5 years	2,467,958	73
74	Allocated from Therapy Masters, Mgt Co:	60,632		1,650	1,650		57,986	74
75	TOTALS	\$ 2,883,418	\$ 280,348	\$ 281,998	\$ 1,650		\$ 2,619,565	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 Company:			\$ 15,348	\$	\$ 2,352	\$ 2,352		\$ 12,184	76
77										77
78										78
79										79
80	TOTALS			\$ 15,348	\$	\$ 2,352	\$ 2,352		\$ 12,184	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)	\$ 14,877,615	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 639,698	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 648,726	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,028	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,550,680	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

Fiscal Year Ending Annual Rent

12. \_\_\_\_\_/2014 \$ \_\_\_\_\_

13. \_\_\_\_\_/2015 \$ \_\_\_\_\_

14. \_\_\_\_\_/2016 \$ \_\_\_\_\_

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: N/A \*

**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: \$ 24,977 Description: Copier \$18,788, Ice-maker \$1,200, Postage \$333, Dish Machine \$1,614, Crane \$475, Mgt Co: \$2,567

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Management Company:</u>		\$	\$ <u>4,074</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>4,074</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.

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

1	Service	Schedule V Line & Column Reference	2 Staff		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	5	5				
					Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	15,135	\$ 874,908	\$ 317	15,135	\$ 875,225	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		3,874	230,880		3,874	230,880	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		20,661	1,246,780	1,488	20,661	1,248,268	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				612,665		612,665	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Radiology and Laboratory Other (specify): <u>Resp Ther Aides</u>	Ln 39, Col 3 Ln10a, Col 1	4,306 hours	63,262		46,497		4,306	63,262	13
14	<b>TOTAL</b>			\$ 63,262	39,670	\$ 2,399,065	\$ 614,470	43,976	\$ 3,076,797	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab C# 0050112Report Period Beginning: 01/01/2013Ending: 12/31/2013

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (301,898)	\$ 163,530	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>355,140</u> )	6,549,574	6,549,574	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	142,055	142,055	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(523,695)		8
9	Other(specify): <u>Other Receivables</u>	713,000	713,000	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 6,579,036	\$ 7,568,159	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,381,595	13
14	Buildings, at Historical Cost		9,335,457	14
15	Leasehold Improvements, at Historical Cost	291,520	261,797	15
16	Equipment, at Historical Cost	291,448	2,898,766	16
17	Accumulated Depreciation (book methods)	(133,073)	(4,550,680)	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):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 449,895	\$ 10,326,935	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,028,931	\$ 17,895,094	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 2,335,687	\$ 2,335,687	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	217,454	217,454	28
29	Short-Term Notes Payable		377,294	29
30	Accrued Salaries Payable	477,091	477,091	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,788	4,788	31
32	Accrued Real Estate Taxes(Sch.IX-B)		176,000	32
33	Accrued Interest Payable	121,016	176,691	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>	1,966,481	1,966,481	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,122,517	\$ 5,731,486	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,528,527	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Stockholders:</u>	6,332,000	6,332,000	43
44	<u>Due to Glenner 1995 Family Trust:</u>	96,214	96,214	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 6,428,214	\$ 19,956,741	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 11,550,731	\$ 25,688,227	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (4,521,800)	\$ (7,793,133)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,028,931	\$ 17,895,094	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,928,843)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,928,843)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(592,957)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (592,957)	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (4,521,800)	24 *

Operating Entity Only:

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 12,909,071	1
2	Discounts and Allowances for all Levels	(4,092,478)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 8,816,593	3
<b>B. Ancillary Revenue</b>			
4	Day Care	1,175	4
5	Other Care for Outpatients		5
6	Therapy	4,910,239	6
7	Oxygen	45,651	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 4,957,065	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	626,853	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	138,285	19
20	Radiology and X-Ray	20,283	20
21	Other Medical Services	400,516	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 1,185,937	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	28,585	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 28,585	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>	\$ 14,988,180	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,958,915	31
32	Health Care	7,744,567	32
33	General Administration	2,613,951	33
<b>B. Capital Expense</b>			
34	Ownership	1,834,592	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,051,514	35
36	Provider Participation Fee	377,598	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,581,137	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(592,957)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (592,957)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,096,097	44
45	Private Pay - Net Inpatient Revenue	2,327,734	45
46	Medicare - Net Inpatient Revenue	3,643,483	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	749,279	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 8,816,593	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab C

# 0050112

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**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	2,147	2,342	\$ 114,127	\$ 48.73	1
2	Assistant Director of Nursing	1,941	2,086	76,345	36.60	2
3	Registered Nurses	49,218	53,151	1,385,715	26.07	3
4	Licensed Practical Nurses	36,263	38,687	870,724	22.51	4
5	CNAs & Orderlies	129,177	141,708	1,777,682	12.54	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,794	4,306	63,262	14.69	8
9	Activity Director	1,869	2,086	42,230	20.24	9
10	Activity Assistants	7,129	7,863	104,175	13.25	10
11	Social Service Workers	6,130	6,810	129,506	19.02	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,837	7,742	124,499	16.08	14
15	Cook Helpers/Assistants	22,216	24,876	274,942	11.05	15
16	Dishwashers					16
17	Maintenance Workers	3,781	4,290	104,960	24.47	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,189	2,246	96,761	43.08	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,454	10,492	164,436	15.67	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	3,954	4,567	121,820	26.67	31
32	Other Health C: Dialysis Tech/Sprvs	4,076	4,288	72,985	17.02	32
33	Other(specify) <u>Ward Clerks</u>	3,921	4,429	85,845	19.38	33
34	TOTAL (lines 1 - 33)	294,096	321,969	\$ 5,610,014 *	\$ 17.42	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	\$ 13,793	Ln 1, Col 3	35
36	Medical Director	Monthly	126,500	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,836	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	960	Ln11, Col 3	44
45	Social Service Consultant	35	2,041	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	55	\$ 154,130		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,041	\$ 28,100	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,041	\$ 28,100		53

SEE ACCOUNTANTS' COMPILATION REPORT



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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Brentwood North HC &amp; Rehab C

# 0050112

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

## 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 \$16,112
- (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. \$ 48,116 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. \$ 377,598  
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.

## SEE ACCOUNTANTS' COMPILATION REPORT

- (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. \$ 31,263 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? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Brentwood North Healthcare and Rehabilitation Centre, Inc.  
Provider I.D. # 50112  
12/31/2013

**SCHEDULE A**

**SCHEDULE VII. RELATED PARTIES**

Part A. Col.3

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

**See Accountants' Compilation Report**

**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.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	41,670	38,465	38,328	15,238	29,316	31,535	194,552
Jonathan Glenner	9,748	8,998	8,966	3,565	6,858	7,377	45,512
Daniel Glenner	5,802	5,356	5,337	2,122	4,082	4,391	27,090
Elliot Glenner	14,459	13,346	13,299	5,287	10,172	10,942	67,505
Joshua Ray	41,670	38,465	38,328	15,238	29,316	31,535	194,552
Total compensation received from other Nursing Homes	113,349	104,630	104,258	41,450	79,744	85,780	529,211

See Accountants' Compilation Report

SCHEDULE C

**XIX. SUPPORT SCHEDULES**

C. Professional Services  
 Page 21

<u>Vendor/Payee</u>	<u>Type</u>	<u>AMOUNT</u>
Health Data Systems, Inc.	Computers	6,359
Point ClickCare	Computers	29,665
EHealth Data Solutions	Computer Services	4,170
McGladrey LLP	Accounting	23,935
Frost, Ruttenberg & Rothblatt	Accounting	400
Much Shelist	Legal	4,472
Marilyn P. Dunn	Legal	225
Meyers & Flowers LLC	Legal	1,197
Polsinelli Shughart	Legal	12,900
Prospect Resources Inc	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	845
Commitment Consulting	A/R Collections	77,929
Total Schedule V, Line 19, Col. 3		<u>163,597</u>

Allocated from Management Co:

Point ClickCare - Computer Services		826
Lexis Nexis - Computer Services		186
Health Data Systems, Inc. - Computer Services		194
Ashman & Stein - Legal		337
McGladrey LLP - Accounting Services		15,019
Harold Geiser - Accounting		4,875
Frost, Ruttenberg & Rothblatt - Accounting		776
Much Shelist - Legal		431
Total allocated from Management Co.		<u>22,644</u>

Allocated from Therapy Masters, Inc.:

McGladrey LLP - Accounting Services		410
Frost, Ruttenberg & Rothblatt - Accounting		77
Theracore - Business Consulting		76,737

Personnel Planners - Unemployment Consulting	147
Total allocated from Therapy Masters:	<u>77,371</u>
Total allocated from Brentwood Healthcare Real Estate LLC:	<u>0</u>
Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-26,618
Marilyn P. Dunn - Legal - draft options for repurchase of shares	-125
Meyers & Flowers - Legal A/R Collections	-1,197
Polsinelli Shughart - Legal A/R Collections	-12,900
Commitment Consulting - A/R Collections	<u>-77,929</u>
Total Non-Allowable Expenses:	<u>-118,769</u>
<b>Total adjustments page 21, Sch C.</b>	<u><u>-18,754</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>144,843</u></u>

**See Accountants' Compilation Report**

SCHEDULE D

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
 Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Allocated from Management Co:	
FICA taxes	25,551
FUTA	233
SUTA	997
401K Match	416
Insurance - Hospital	26,198
Employee Benefits	2,275
Other Employee Benefits	0
Workers Compensation Insurance	894
Total allocated from Management Co.	<u>56,564</u>
Employee Benefits reclassified to Lines 7, 27	-56,564
Allocated from Therapy Masters, Inc.:	
FICA taxes	122,169
FUTA	1,298
SUTA	2,044
401K Match	10,893
Insurance - Hospital	35,360
Workers Compensation Insurance	6,176
Other Employee Benefits	0
Insurance - Liability	661
Total allocated from Therapy Masters, Inc. Co.	<u>178,601</u>
Employee Benefits reclassified to Lines 15,27	-178,601
Total allocated to Page 21	<u>0</u>

**See Accountants' Compilation Report**

SCHEDULE E

**SUPPORT SCHEDULES**

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Due to Third Party	358,576
Accrued 401K	(54)
Accrued Profit Sharing	131
Accrued Management Fees	705,901
Accrued Provider Participation Fee - Tax	85,101
Accrued Wage Assignment	(996)
Due Con Mutual	(178)
Credit Union	(200)
Refunds Exchange	105,200
Professional Liability Claims	713,000
Total, Page 17, Line36	<u>1,966,481</u>

**See Accountants' Compilation Report**

SCHEDULE F

**SCHEDULE VI. ADJUSTMENT DETAIL**

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-278	43
Non-allowable owner interest expense	-680,026	32
Non-allowable owner interest expense	-177,555	32
Non-allowable professional fees	-118,769	19
Non-allowable office expense	-55	43
Non-allowable auto expense - marketing	-17,805	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-7,936	20
Adjust mgt co. med supplies - med'A' to cost	-12,509	10
Adjust mgt co. med supplies - med'other' to cost	-43,474	10
Adjust mgt co. food to cost	-86,432	2
Adjust pharmacy expense to cost	-48,291	39
Total	<u>-1,193,130</u>	

See Accountants' Compilation Report

**Brentwood Healthcare Real Estate LLC.  
Accrued Real Estate Taxes  
12/31/2013**

**SCHEDULE G**

	Accrued 1/01/13	Payments	Expense	Accrued 12/31/13
Balance @ 1/01/2013:	<u>(168,000.00)</u>		<u>(168,000.00)</u>	
2012 real estate taxes paid		168,134.10	168,134.10	
Estimated 2013 real estate taxes:				
2012 taxes	168,134.10			
Estimated increase	4.50 %			
Estimated 2013 taxes	<u>175,700.13</u>			
<b>USE</b>	<u>176,000.00</u>		176,000.00	(176,000.00)
Totals	<u>(168,000.00)</u>	<u>168,134.10</u>	<u>176,134.10</u>	<u>(176,000.00)</u>

Real estate tax history:

Year	Amount	Increase	
		\$	%
2007	132,370.06		
2008	139,365.64	6,995.58	5.28%
2009	144,214.31	4,848.67	3.48%
2010	149,731.48	5,517.17	3.83%
2011	160,692.09	10,960.61	7.32%
2012	168,134.10	7,442.01	4.63%

**SEE ACCOUNTANTS' COMPILATION REPORT**

**Provider Name: Brentwood North Healthcare & Rehabilitation Center**  
**Provider I.D. #: 50112**  
**Year Ended: December 31, 2013**

**SCHEDULE H**

**Training & Education**

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Marites Tan, Flaviana Aguinaldo	1/30/2013	Northbrook, IL	Healthcare Information Network Survey Update...New Survey Guidance Effective December 1st!	358
Marites Tan, Flaviana Aguinaldo	2/28/2013	Skokie, IL	Illinois Council on Long Term Care New OBRA Guidelines on End-of-Life Care	210
Phil Thompson, Eileen Duffy Leida Masikat	4/24/2013	Skokie, IL	Illinois Council on Long Term Care Conquering the Readmission Challenge	315
Phil Thompson	8/7/2013	Bloomington, IL	Illinois Nursing Home Administrator Assoc 2013 Illinois Administrator Conference	720
All Nursing & Therapy Staff	7/26/2013	Riverwoods, IL	Foundation for Education on Musculoskeletal Rehab Musculoskeletal Rehabilitation	1,448
Erika Coull-Parenty	7/23/2013	Hoffman Est, IL	PESI Healthcare IL Challenging Geriatric Behaviors	190
Edgar Cruz	7/31/2013	Skokie, IL	Illinois Council on Long Term Care Are you ready for Medicaid RUG 48?	105
			Allocated From Management Company	761
			Allocated From Therapy Masters	3,872
			<b>Total</b>	<b>7,979</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Brentwood North Healthcare and Rehabilitation Centre, Inc.  
Provider I.D. # 50112  
12/31/2013

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	10,700	10,258	20,958
Non-allowable auto expense - marketing			-17,805
Allocated from Management Company			3,971
Allocated from Therapy Masters			2,508
<b>TOTAL</b>	<u>10,700</u>	<u>10,258</u>	<u>9,632</u>

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	0.192053401	0.195115457	0.218155638
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2008 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	18.66%	18.34%	21.05%
2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	17.13%	16.75%	19.58%
2009 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	17.13%	16.75%	19.58%
2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	17.13%	16.75%	19.58%
2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	17.13%	16.75%	19.58%
2012 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

2013 NO ADDITIONS

	NURSING HOME	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS
PERCENTAGE		GLENBRIDGE	GLENCREST	
84.9438%		92,668 17.13%	90,627 16.75%	105,904 19.58%
	<u>2,135,245</u>	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE J

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

157,036	391,458
---------	---------

161,830	403,409
---------	---------

162,211	404,358
---------	---------

162,211	404,358
---------	---------

162,425	404,893
---------	---------

162,425      404,893

162,425      404,893

162,425      404,893

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

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

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

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

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

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

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

**SCHEDULE K**

**XIX. SUPPORT SCHEDULES**

Page 21  
F. Dues, Fees, Subscriptions and Promotions

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Illinois Council on Long Term Care Dues	24,048
Collaborative Healthcare Urgency Group Membership Fee	200
Employment Fees	14,250
Village of Riverwoods Elevator Inspection, Fee	25
Donohue Elevator Permit Fee	600
Joint Commission Annual Certification, Program Fee	2,430
Secretary of State Annual Report Fee	125
American Case Management Association Membership Fee	135
Case Management Society of America Membership Fee	188
Non-allowable Illinois Council on Long Term Care Dues	-7,936
Total allocated to Page 21	<u>34,065</u>

**See Accountants' Compilation Report**

**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 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382	
		6,647	6,647	6,647						
1998 PARKING LOT REPAVING	5,900		5,900	5,900						
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339						
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298	
FARGO BUILDING										
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710						
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609	
FARGO BUILDING										
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000						
				146,596	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>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,767	95,262	106,511	40,267	78,093	74,334
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319
<b>RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)</b>										
					<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
					93,929	92,291	105,965	37,609	81,480	76,498
					18.66%	18.34%	21.05%	7.47%	16.19%	15.20%
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036						
				161,632	30,163	29,637	34,028	12,077	26,165	24,565

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

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

**RECALCULATION BASED ON 2009 CENSUS**

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

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

**RECALCULATION BASED ON 2009 CENSUS**

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

**RECALCULATION BASED ON 2009 CENSUS**

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

**RECALCULATION BASED ON 2009 CENSUS**

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
	92,668	90,627	105,904	37,909	82,060	82,504
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2013 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

<u>BRENTWOOD</u>	<u>TOTAL</u>
49,247	540,919
9.10%	100.00%
<u>14,715</u>	<u>161,632</u>
<b>14,596</b>	160,314
<b>-119</b>	-1,318

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

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

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