

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr

0050112 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	5,187	5,205	12,970	23,362	8
9	SNF/PED					9
10	ICF	15,559	12,146	0	27,705	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,746	17,351	12,970	51,067	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 56.42%

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 10,265

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: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number

Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	398,798	40,625	13,503	452,926		452,926	452,926			1
2	Food Purchase		586,044		586,044	(34,286)	551,758	(105,874)	445,884		2
3	Housekeeping		6,550	273,594	280,144		280,144	280,144			3
4	Laundry			184,033	184,033		184,033	184,033			4
5	Heat and Other Utilities			250,053	250,053		250,053	3,575	253,628		5
6	Maintenance	129,268	40,608	100,797	270,673		270,673	5,175	275,848		6
7	Other (specify):* Allocated Employee Benefits							338	338		7
8	TOTAL General Services	528,066	673,827	821,980	2,023,873	(34,286)	1,989,587	(96,786)	1,892,801		8
	B. Health Care and Programs										
9	Medical Director			177,030	177,030		177,030	177,030			9
10	Nursing and Medical Records	4,764,069	331,234	88,778	5,184,081		5,184,081	(41,582)	5,142,499		10
10a	Therapy	53,817	6,568	1,932,328	1,992,713		1,992,713	(314,445)	1,678,268		10a
11	Activities	132,591	9,930	960	143,481		143,481	143,481			11
12	Social Services	137,539		1,740	139,279		139,279	139,279			12
13	CNA Training										13
14	Program Transportation			6,803	6,803		6,803	6,803			14
15	Other (specify):* Allocated Employee Benefits							139,497	139,497		15
16	TOTAL Health Care and Programs	5,088,016	347,732	2,207,639	7,643,387		7,643,387	(216,530)	7,426,857		16
	C. General Administration										
17	Administrative	100,751		1,091,540	1,192,291		1,192,291	(1,070,164)	122,127		17
18	Directors Fees										18
19	Professional Services			102,108	102,108		102,108	45,762	147,870		19
20	Dues, Fees, Subscriptions & Promotions			55,328	55,328	660	55,988	(6,567)	49,421		20
21	Clerical & General Office Expenses	239,335	95,996	43,955	379,286	(660)	378,626	319,156	697,782		21
22	Employee Benefits & Payroll Taxes			701,991	701,991	34,286	736,277	(7,056)	729,221		22
23	Inservice Training & Education			1,879	1,879		1,879	3,541	5,420		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			21,117	21,117		21,117	(7,709)	13,408		25
26	Insurance-Prop.Liab.Malpractice			266,736	266,736		266,736	5,391	272,127		26
27	Other (specify):* Allocated Employee Benefits							56,657	56,657		27
28	TOTAL General Administration	340,086	95,996	2,284,654	2,720,736	34,286	2,755,022	(660,989)	2,094,033		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,956,168	1,117,555	5,314,273	12,387,996		12,387,996	(974,305)	11,413,691		29

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

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

Facility Name & ID Number

Brentwood Nrth HC Rehab Ctr

#0050112

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			69,159	69,159		69,159	347,472	416,631			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			192,797	192,797		192,797	(192,797)				32
33	Real Estate Taxes							188,162	188,162			33
34	Rent-Facility & Grounds			882,019	882,019		882,019	(882,019)				34
35	Rent-Equipment & Vehicles			20,412	20,412		20,412	5,153	25,565			35
36	Other (specify):*											36
37	TOTAL Ownership			1,164,387	1,164,387		1,164,387	(534,029)	630,358			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		690,751	34,431	725,182		725,182	(53,419)	671,763			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			383,443	383,443		383,443		383,443			42
43	Other (specify):* Non-Allowable			770,485	770,485		770,485	(770,485)				43
44	TOTAL Special Cost Centers		690,751	1,188,359	1,879,110		1,879,110	(823,904)	1,055,206			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,956,168	1,808,306	7,667,019	15,431,493		15,431,493	(2,332,238)	13,099,255			45

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

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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	(9,080)	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	63	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,848)	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	(2,566)	43		18
19	Entertainment				19
20	Contributions	(1,649)	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	(761,654)	43		24
25	Fund Raising, Advertising and Promotional	(750)	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:	(1,188,061)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,967,545)		\$	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)	(364,693)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (364,693)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (2,332,238)		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	TOTAL (C): (sum of lines 38-46)			\$		47

Brentwood Nrth HC Rehab Ctr

ID# 0050112

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (16,528)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(25,054)	10	2
3	Adjust Mgt Co. food to cost	(105,874)	2	3
4	Non-allowable patient clothing	(18)	43	4
5	Non-allowable professional fees	(44,645)	19	5
6	Non-allowable owner interest expense	(659,579)	32	6
7	Non-allowable owner interest expense	(190,680)	32	7
8	Non-allowable auto expense - marketing	(14,044)	25	8
9	Non-allowable Illinois Council on Long Term Care Dues	(14,085)	20	9
10	Adjust pharmacy expense to cost	(53,419)	39	10
11	Non-allowable marketing salaries	(57,079)	21	11
12	Non-allowable marketing employee benefits	(7,056)	22	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,188,061)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(105,874)	0	0	0	0	0	0	0	0	0	0	(105,874)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,575	0	0	0	0	0	0	0	0	3,575	5
6	Maintenance	0	0	5,168	0	7	0	0	0	0	0	0	5,175	6
7	Other (specify):*	0	0	338	0	0	0	0	0	0	0	0	338	7
8	TOTAL General Services	(105,874)	0	9,081	0	7	0	0	0	0	0	0	(96,786)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(41,582)	0	0	0	0	0	0	0	0	0	0	(41,582)	10
10a	Therapy	0	0	0	0	(314,445)	0	0	0	0	0	0	(314,445)	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	139,497	0	0	0	0	0	0	139,497	15
16	TOTAL Health Care and Programs	(41,582)	0	0	0	(174,948)	0	0	0	0	0	0	(216,530)	16
	C. General Administration													
17	Administrative	0	0	(1,070,164)	0	0	0	0	0	0	0	0	(1,070,164)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(44,645)	0	27,549	688	62,170	0	0	0	0	0	0	45,762	19
20	Fees, Subscriptions & Promotions	(14,085)	0	91	0	7,427	0	0	0	0	0	0	(6,567)	20
21	Clerical & General Office Expenses	(66,159)	0	375,885	0	9,430	0	0	0	0	0	0	319,156	21
22	Employee Benefits & Payroll Taxes	(7,056)	0	0	0	0	0	0	0	0	0	0	(7,056)	22
23	Inservice Training & Education	0	0	473	0	3,068	0	0	0	0	0	0	3,541	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(14,044)	0	4,580	0	1,755	0	0	0	0	0	0	(7,709)	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,765	0	1,626	0	0	0	0	0	0	5,391	26
27	Other (specify):*	0	0	55,914	0	743	0	0	0	0	0	0	56,657	27
28	TOTAL General Administration	(145,989)	0	(601,907)	688	86,219	0	0	0	0	0	0	(660,989)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(293,445)	0	(592,826)	688	(88,722)	0	0	0	0	0	0	(974,305)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr# 0050112

Report Period Beginning:

01/01/2014 Ending:12/31/2014

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)	
	D. Ownership													
30	Depreciation	0	0	8,032	339,233	207	0	0	0	0	0	0	347,472	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(850,196)	0	0	657,399	0	0	0	0	0	0	0	(192,797)	32
33	Real Estate Taxes	0	0	6,943	181,219	0	0	0	0	0	0	0	188,162	33
34	Rent-Facility & Grounds	0	0	0	(882,019)	0	0	0	0	0	0	0	(882,019)	34
35	Rent-Equipment & Vehicles	0	0	5,153	0	0	0	0	0	0	0	0	5,153	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(850,196)	0	20,128	295,832	207	0	0	0	0	0	0	(534,029)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(53,419)	0	0	0	0	0	0	0	0	0	0	(53,419)	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):*	(770,485)	0	0	0	0	0	0	0	0	0	0	(770,485)	43
44	TOTAL Special Cost Centers	(823,904)	0	0	0	0	0	0	0	0	0	0	(823,904)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,967,545)	0	(572,698)	296,520	(88,515)	0	0	0	0	0	0	(2,332,238)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	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)	
1	V	Total from Page 6A	\$ 1,091,540	Glen Health and Home Management, Inc.	A	\$ 518,842	\$ (572,698)	1
2	V							2
3	V	Total from Page 6B	882,019	Brentwood Healthcare Real Estate LLC.	B	1,178,539	296,520	3
4	V							4
5	V	Total from Page 6C	1,932,328	Therapy Masters, Inc.	C	1,843,813	(88,515)	5
6	V							6
7	V							7
8	V							8
9	V							9
10	V			OWNERSHIP REFERENCE:				10
11	V			A: Owned 100.00 % by Sidney Glenner through attribution				11
12	V			B: Owned 70.00 % by Sidney Glenner & 30.00 % by Joshua Ray				12
13	V			C: Owned 100.00 % by Sidney Glenner				13
14	Total		\$ 3,905,887			\$ 3,541,194	\$ * (364,693)	14

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

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen 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

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	\$ 1,091,540	Glen Health and Home Management, Inc.	A	\$	\$ (1,091,540) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,575	3,575 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,946	2,946 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	27,549	27,549 18
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	91	91 19
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	23,459	23,459 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	56,252	56,252 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	473	473 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	4,580	4,580 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,765	3,765 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	8,032	8,032 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	6,943	6,943 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	5,153	5,153 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,222	2,222 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	21,376	21,376 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	352,426	352,426 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(56,252)	(56,252) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	338	338 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	3,195	3,195 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	52,719	52,719 34
35	V						
36	V						
37	V			A - Ownership: Sidney Glenner - 100.00 % through attribution			
38	V						
39	Total		\$ 1,091,540			\$ 518,842	\$ * (572,698) 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	32 Interest Expense	\$	Brentwood Healthcare Real Estate LLC	B	\$ 657,462	\$	657,462	15
16	V	30 Depreciation		Brentwood Healthcare Real Estate LLC	B	339,233		339,233	16
17	V	33 Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	181,219		181,219	17
18	V	34 Rental Income	882,019	Brentwood Healthcare Real Estate LLC	B			(882,019)	18
19	V	32 Interest Income		Brentwood Healthcare Real Estate LLC	B	(63)		(63)	19
20	V	19 Professional Fees		Brentwood Healthcare Real Estate LLC	B	688		688	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V			B - Ownership:					32
33	V			Sidney Glenner - 70.00 %					33
34	V			Joshua Ray - 30.00 %					34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 882,019			\$ 1,178,539	\$ *	296,520	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	\$ 1,932,328	Therapy Masters, Inc.	C	\$ 1,617,883	\$ (314,445)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	62,170	62,170
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	180	180
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	7	7
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	8,426	8,426
20	V	21 Clerical		Therapy Masters, Inc.	C	1,004	1,004
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	140,240	140,240
22	V	23 Training and Education		Therapy Masters, Inc.	C	3,068	3,068
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,755	1,755
24	V	20 Employment Fees		Therapy Masters, Inc.	C	7,247	7,247
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(140,240)	(140,240)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	139,497	139,497
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	743	743
28	V	30 Depreciation		Therapy Masters, Inc.	C	207	207
29	V	26 Insurance - Liability		Therapy Masters, Inc.	C	1,626	1,626
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		\$ 1,932,328			\$ 1,843,813	\$ * (88,515)

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

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr # 0050112 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 %	199,604	5	7.97 %	Salary	\$ 21,376	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	48,618	3	7.97 %	Salary	5,207	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	27,221	1	1.00 %	Salary	2,915	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	62,856	3	7.97 %	Salary	6,731	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	1.00 %	199,604	5	7.97 %	Salary	21,376	Ln 21, Col 7	5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 57,605		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 Brentwood Nrth HC Rehab Ctr

0050112 Report Period Beginning: 01/01/2014

Ending: 2/31/2014

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	527,928	7	\$ 36,959	\$ 51,067	\$ 3,575	1
2	6	Repairs and Maintenance	Resident Days	527,928	7	30,456	51,067	2,946	2
3	19	Professional Fees	Resident Days	527,928	7	284,797	51,067	27,549	3
4	20	Licenses, Permits and Inspection	Resident Days	527,928	7	936	51,067	91	4
5	21	Clerical	Resident Days	527,928	7	242,517	51,067	23,459	5
6	22	Employee Benefits and Payroll	Resident Days	527,928	7	581,530	51,067	56,252	6
7	23	Training and Education	Resident Days	527,928	7	4,894	51,067	473	7
8	25	Auto Expenses	Resident Days	527,928	7	47,346	51,067	4,580	8
9	26	Insurance	Resident Days	527,928	7	38,927	51,067	3,765	9
10	30	Depreciation	Resident Days	527,928	7	83,031	51,067	8,032	10
11	33	Real Estate Taxes	Resident Days	527,928	7	71,773	51,067	6,943	11
12	35	Equipment and Vehicle Rental	Resident Days	527,928	7	53,275	51,067	5,153	12
13	6	Janitorial Salaries	Resident Days	527,928	7	22,970	22,970	2,222	13
14	17	Officer's Salaries	Resident Days	527,928	7	220,980	220,980	21,376	14
15	21	Administrative Salaries	Resident Days	527,928	7	3,643,358	3,643,358	352,426	15
16	22	Employee Benefits	Payroll					(56,252)	16
17	7	Employee Benefits - Janitorial	Payroll					338	17
18	27	Employee Benefits - Officer's	Payroll					3,195	18
19	27	Employee Benefits - Admin	Payroll					52,719	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 5,363,749	\$ 3,887,308	\$ 518,842	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
A. Directly Facility Related																
Long-Term																
1	SLG Limited Partnership	X		Mortgage	\$86,367.26	8/28/2008	\$ 15,180,000	\$ 13,528,527	9/01/2033	0.0525	\$ 657,462	1				
2	Glenner 1995 Family Trust	X		Finance Insurance Policy	\$10,925.62	9/01/2013	127,454		9/01/2014	0.0525	2,117	2				
3												3				
4												4				
5												5				
Working Capital																
6	Sidney Glenner	X		Working Capital		Various	43,550	57,311		0.0525	1,294	6				
7	AMJED GST Trust	X		Working Capital		Various	5,228,450	6,728,450		0.0525	176,261	7				
8	Joshua Ray	X		Working Capital		Various	1,060,000	1,075,291		0.0525	13,125	8				
9	TOTAL Facility Related				\$97,292.88		\$ 21,639,454	\$ 21,389,579			\$ 190,680	9				
B. Non-Facility Related*																
10												10				
11												11				
12												12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$ (190,680)	14				
15	TOTALS (line 9+line14)						\$ 21,639,454	\$ 21,389,579			\$	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 2013 report.		\$	176,000		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	174,219		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(1,781)		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	183,000		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	181,219		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2009	144,214	8		
	2010	149,731	9		
	2011	160,692	10		
	2012	168,134	11		
	2013	174,219	12		
See Attached Schedule G For Calculation Of 2014 Real Estate Tax Accrual.					
				FOR BHF USE ONLY	
				13	13
				14	14
				15	15
				16	16

NOTES:

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

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Brentwood Nrth HC Rehab Ctr 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 2013 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 2013.

(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>2,708.28</u>	\$ <u>2,708.28</u>
2. <u>15-35-200-001</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>163,789.43</u>	\$ <u>163,789.43</u>
3. <u>15-35-200-016</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,489.31</u>	\$ <u>2,489.31</u>
4. <u>15-35-200-002</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>5,232.10</u>	\$ <u>5,232.10</u>
5. <u>Allocated from Management Co:</u>	<u>_____</u>	\$ <u>73,329.07</u>	\$ <u>6,943.00</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>	\$ _____	\$ _____
TOTALS		\$ <u><u>247,548.19</u></u>	\$ <u><u>181,162.12</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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>8,214</u>	2
3	TOTALS			\$ 2,381,459	3

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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	\$	\$ 2,187,425	4
5										5
6	See Attached		1996	165,130			4,621	4,621		6
7	Schedule J									7
8										8
	Improvement Type**									
9	Rooftop condenser unit		2008	7,920	792	10	792		5,148	9
10	Ceramic tile installation		2010	3,679	368	10	368		1,656	10
11	Elevator hydraulic jack assembly		2010	21,500	2,150	10	2,150		9,675	11
12	Installation of roof drains and patch roof		2010	11,400	1,140	10	1,140		5,130	12
13	Install aluminum paneling for exterior substructure		2011	3,135	314	10	314		1,099	13
14	Furnish and install air-conditioning unit		2011	3,015	302	10	302		1,057	14
15	Sidewalk and curb concrete project		2011	4,000	400	10	400		1,400	15
16	Remove wallpaper, plaster and paint medical room and back entrance		2011	5,255	526	10	526		1,841	16
17	Remove wallpaper, plaster & paint, install laminated floor in media room		2011	6,840	684	10	684		2,394	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		10,679	19
20	resident rooms									20
21	Remove and install wallpaper, painting project in lobby		2011	11,861	1,186	10	1,186		4,151	21
22	Remove and install wallpaper, paint resident rooms		2011	5,100	510	10	510		1,785	22
23	Two Carrier rooftop heating/cooling units		2011	24,569	2,457	10	2,457		8,599	23
24	Remove wallpaper, plaster & painting project in main bathroom and		2011	3,425	343	10	343		1,200	24
25	resident rooms									25
26	Remove carpet and install vinyl tile flooring in dining room		2011	4,800	480	10	480		1,680	26
27	Purchase Rheem 120 gallon hot water storage tank		2011	3,135	314	10	314		1,099	27
28	Remove wallpaper, paint, furnish and install cove base in resident rooms		2012	4,100	410	10	410		1,025	28
29	Furnish and install ceramic floor and wall tile, grab bars, paint in showers		2012	34,080	3,408	10	3,408		8,520	29
30	and tub rooms									30
31	Remove and install wallpaper, paint, cove base in resident rooms,		2012	7,350	735	10	735		1,838	31
32	nurses station and staff bathrooms									32
33	Bohn evaporator and condenser		2012	13,660	1,366	10	1,366		3,415	33
34	Furnish and install fire rated door		2013	6,400	640	10	640		960	34
35	Furnish AO Smith 275,000 BTU water heater		2013	7,283	728	10	728		1,092	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

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	\$ 1,148	10	\$ 1,148		\$ 1,722	37
38	Roof restoration project	2013	5,700	570	10	570		855	38
39	Furnish AO Smith 250,000 BTU water heater	2013	6,885	689	10	689		1,033	39
40	Parking lot paving	2014	16,514	826	10	826		826	40
41	Replace evaporator coil, temp control & valves in walk-in cooler	2014	4,024	201	10	201		201	41
42	Telephone wiring project	2014	4,914	246	10	246		246	42
43	Hot water heater - AO Smith 100 gallon	2014	7,104	355	10	355		355	43
44	Install vinyl tile & cove base in resident rooms 208-215	2014	26,429	1,321	10	1,321		1,321	44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54	See Attached Schedule L:								54
55	Leasehold Improvements Allocated from Management Company:	1998	9,094						55
56	Leasehold Improvements Allocated from Management Company:	1999	3,798						56
57	Leasehold Improvements Allocated from Management Company:	2000	455						57
58	Leasehold Improvements Allocated from Management Company:	2008	1,368			444	444	14,109	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)		\$ 9,656,239	\$ 364,187		\$ 369,252	\$ 5,065	\$ 2,283,536	70

**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	\$ 354,828	\$ 40,809	\$ 40,809	\$	5,7,10 years	\$ 134,431	71
72	Current Year Purchases	53,300	3,398	3,398		5, 10 years	3,398	72
73	Fully Depreciated Assets	2,467,958				5 years	2,467,958	73
74	Allocated from Therapy Masters, Mgt Co:	61,751		1,367	1,367		59,080	74
75	TOTALS	\$ 2,937,837	\$ 44,207	\$ 45,574	\$ 1,367		\$ 2,664,867	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	\$	\$ 1,805	\$ 1,805		\$ 13,882	76
77										77
78										78
79										79
80	TOTALS			\$ 15,348	\$	\$ 1,805	\$ 1,805		\$ 13,882	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)	\$ 14,990,883	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 408,394	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 416,631	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 8,237	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,962,285	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 Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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: \$ 21,599 Description: Copiers \$16,067, Ice-maker \$1,269, Postage \$557, Dish Machine\$1,603, LinenRental \$916,MgtCo:\$1187

(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>3,966</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>3,966</u>	21

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

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

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr # 0050112 Report Period Beginning: 01/01/2014 Ending: 12/31/2014
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8				
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
			Units of Service			Units	Cost								
1	Licensed Occupational Therapist	Ln10a,Col 3	hrs	\$	11,859	\$	693,608	\$	11,859	\$	693,608	1			
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		3,151		190,778		3,151		190,778	2			
3	Licensed Recreational Therapist		hrs									3			
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		17,158		1,047,942		17,158		1,054,510	4			
5	Physician Care		visits									5			
6	Dental Care		visits									6			
7	Work Related Program		hrs									7			
8	Habilitation		hrs									8			
9	Pharmacy	Ln 39, Col 2	# of prescripts					690,751			690,751	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	4,328 hours		53,817		34,431		4,328		53,817	13			
14	TOTAL			\$	53,817		32,168	\$	1,966,759	\$	697,319	36,496	\$	2,717,895	14

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

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr# 0050112Report Period Beginning: 01/01/2014Ending: 12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (24,116)	\$ 73,079	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>700,337</u>)	6,414,316	6,414,316	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	364,373	364,373	6
7	Other Prepaid Expenses	67,425	67,425	7
8	Accounts Receivable (owners or related parties)	(485,695)		8
9	Other(specify): <u>Other Receivables</u>	1,641,000	1,641,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,977,303	\$ 8,560,193	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,381,459	13
14	Buildings, at Historical Cost		9,335,457	14
15	Leasehold Improvements, at Historical Cost	350,505	320,782	15
16	Equipment, at Historical Cost	344,748	2,953,185	16
17	Accumulated Depreciation (book methods)	(202,232)	(4,962,285)	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	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 493,021	\$ 10,028,598	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,470,324	\$ 18,588,791	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,876,468	\$ 2,876,468	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	342,738	342,738	28
29	Short-Term Notes Payable		397,586	29
30	Accrued Salaries Payable	514,502	514,502	30
31	Accrued Taxes Payable (excluding real estate taxes)	3,613	3,613	31
32	Accrued Real Estate Taxes(Sch.IX-B)		183,000	32
33	Accrued Interest Payable	310,402	364,427	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	2,865,460	2,865,460	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,913,183	\$ 7,547,794	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,130,941	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Stockholders:</u>	7,861,052	7,861,052	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,861,052	\$ 20,991,993	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,774,235	\$ 28,539,787	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,303,911)	\$ (9,950,996)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,470,324	\$ 18,588,791	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,521,800)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,521,800)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,782,111)	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)	\$ (1,782,111)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)		23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,303,911)	24

* Operating Entity Only

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,343,685	1
2	Discounts and Allowances for all Levels	(2,860,389)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,483,296	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,897,361	6
7	Oxygen	31,263	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,928,624	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	668,838	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	157,392	19
20	Radiology and X-Ray	16,900	20
21	Other Medical Services	390,527	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,233,657	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,805	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,805	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,649,382	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,023,873	31
32	Health Care	7,643,387	32
33	General Administration	2,720,736	33
B. Capital Expense			
34	Ownership	1,164,387	34
C. Ancillary Expense			
35	Special Cost Centers	1,495,667	35
36	Provider Participation Fee	383,443	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,431,493	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,782,111)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,782,111)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,742,184	44
45	Private Pay - Net Inpatient Revenue	2,660,405	45
46	Medicare - Net Inpatient Revenue	3,307,096	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	773,611	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,483,296	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 Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,926	2,094	\$ 102,344	\$ 48.87	1
2	Assistant Director of Nursing	1,891	2,086	80,344	38.52	2
3	Registered Nurses	58,422	63,739	1,644,065	25.79	3
4	Licensed Practical Nurses	29,477	32,177	740,548	23.01	4
5	CNAs & Orderlies	129,177	139,331	1,873,421	13.45	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,806	4,328	53,817	12.43	8
9	Activity Director	1,695	2,128	43,064	20.24	9
10	Activity Assistants	7,031	8,066	89,527	11.10	10
11	Social Service Workers	6,850	7,549	137,539	18.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,246	9,234	140,222	15.19	14
15	Cook Helpers/Assistants	20,680	23,303	258,576	11.10	15
16	Dishwashers					16
17	Maintenance Workers	4,968	5,875	129,268	22.00	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,929	2,166	100,751	46.51	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,940	14,372	239,335	16.65	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	5,482	6,230	135,615	21.77	31
32	Other Health C: Dialysis Tech/Sprvs	5,511	6,464	92,867	14.37	32
33	Other(specify) <u>Ward Clerks</u>	4,239	4,813	94,865	19.71	33
34	TOTAL (lines 1 - 33)	304,270	333,955	\$ 5,956,168 *	\$ 17.84	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	\$ 13,503	Ln 1, Col 3	35
36	Medical Director	Monthly	177,030	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	11,116	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	19	960	Ln11, Col 3	44
45	Social Service Consultant	29	1,740	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	48	\$ 204,349		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	2,427	\$ 65,522	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,427	\$ 65,522		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Philip Thompson	Administrator	0.00%	\$ 100,751	Workers' Compensation Insurance	\$ 79,960	IDPH License Fee	\$ 1,990	
				Unemployment Compensation Insurance	44,084	Advertising: Employee Recruitment		
				FICA Taxes	463,459	Health Care Worker Background Check		
				Employee Health Insurance	107,501	(Indicate # of checks performed 66)	660	
				Employee Meals	34,286	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*				
				401K Match	5,850	See Attached Schedule K:	39,253	
				Uniform Allowance	377			
				Other Employee Benefits	760	Allocated from Therapy Masters, Inc.:	7,427	
						Allocated from Management Company:	91	
				Non-Allowable Marketing Employee Benefits:	(7,056)	Less: Public Relations Expense	()	
				See Attached Schedule D:	0	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
\$ 100,751				\$ 729,221			\$ 49,421	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Column 7)			\$ 1,091,540				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			Seminar Expense	
\$ 1,091,540							()	
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount				(agree to Sch. V, line 24, col. 8)	
			\$				\$	
See Attached Schedule C:			147,870					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)								
\$ 147,870								

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Brentwood Nrth HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 \$9,963
- (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. \$ 55,148 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. \$ 383,443
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. \$ 34,286 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) 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.

Brentwood North Healthcare and Rehabilitation Centre, Inc.
Provider I.D. # 50112
12/31/2014

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

3		
OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
Brentwood Healthcare Real Estate LLC.	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
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.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	
Sidney Glenner	39,600	39,574	39,294	16,409	29,647	35,080	199,604
Jonathan Glenner	9,645	9,639	9,571	3,997	7,221	8,545	48,618
Daniel Glenner	5,400	5,397	5,359	2,238	4,043	4,784	27,221
Elliot Glenner	12,470	12,462	12,374	5,167	9,336	11,047	62,856
Joshua Ray	39,600	39,574	39,294	16,409	29,647	35,080	199,604
Total compensation received from other Nursing Homes	106,715	106,646	105,892	44,220	79,894	94,536	537,903

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	5,622
Point ClickCare	Computers	30,363
McGladrey LLP	Accounting	34,592
Frost, Ruttenberg & Rothblatt	Accounting	425
Much Shelist	Legal	3,978
Marilyn P. Dunn	Legal	60
Meyers & Flowers LLC	Legal	14,332
Prospect Resources Inc	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	1,404
Commitment Consulting	A/R Collections	1,403
Command Engineering Company	Engineering Consulting	8,430
Total Schedule V, Line 19, Col. 3		<u>102,109</u>

Allocated from Management Co:

Point ClickCare - Computer Services		496
Lexis Nexis - Computer Services		233
Health Data Systems, Inc. - Computer Services		71
S4 Group LLC - Financial Consulting		967
McGladrey LLP - Accounting Services		16,631
Harold Geiser - Accounting		3,265
Frost, Ruttenberg & Rothblatt - Accounting		745
Perfect Staffing - Recruiting		3,410
Attorney Registration - Legal		34
Much Shelist - Legal		1,697
Total allocated from Management Co.		<u>27,548</u>

Allocated from Therapy Masters, Inc.:

Casamba - Computer Services		6,705
Health Data Services - Computer Services		141

McGladrey LLP - Accounting Services	259
Theracore - Business Consulting	54,089
Career Tree Network - Therapist Recruitment	976
Total allocated from Therapy Masters:	<u>62,170</u>
Allocated from Brentwood Healthcare Real Estate LLC:	
Marilyn P. Dunn - Legal	688
Total allocated from Brentwood Healthcare Real Estate LLC:	<u>688</u>
Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-28,222
Meyers & Flowers - Legal A/R Collections	-14,332
Commitment Consulting - A/R Collections	-1,403
Marilyn P. Dunn - Legal - out of period - Brentwood Healthcare RE LLC	-688
Total Non-Allowable Expenses:	<u>-44,645</u>
Total adjustments page 21, Sch C.	<u>45,761</u>
Total Schedule V, line 19, column 8	<u>147,870</u>

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
 Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Allocated from Management Co:	
FICA taxes	25,103
FUTA	223
SUTA	758
401K Match	1,999
Insurance - Hospital	25,648
Employee Benefits	2,002
Other Employee Benefits	0
Workers Compensation Insurance	519
Total allocated from Management Co.	<u>56,252</u>
Employee Benefits reclassified to Lines 7, 27	-56,252
Allocated from Therapy Masters, Inc.:	
FICA taxes	102,930
FUTA	1,085
SUTA	2,042
401K Match	8,924
Insurance - Hospital	20,455
Workers Compensation Insurance	4,154
Uniform Allowance	650
Total allocated from Therapy Masters, Inc. Co.	<u>140,240</u>
Employee Benefits reclassified to Lines 15,27	-140,240
Total allocated to Page 21	<u>0</u>

Brentwood North Healthcare and Rehabilitation Centre, Inc.
Provider I.D. # 50112
12/31/2014

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Due to Third Party	447,880
Accrued 401K	-806
Accrued Profit Sharing	96
Accrued Management Fees	519,254
Accrued Provider Participation Fee - Tax	60,464
Accrued Wage Assignment	-1,163
Due Con Mutual	-180
Credit Union	-200
Advance from HFS	199,115
Professional Liability Claims	1,641,000
Total, Page 17, Line36	<u><u>2,865,460</u></u>

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-18	43
Non-allowable owner interest expense	-659,579	32
Non-allowable owner interest expense	-190,680	32
Non-allowable professional fees	-44,645	19
Non-allowable auto expense - marketing	-14,044	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-14,085	20
Non-allowable marketing salaries	-57,079	21
Non-allowable marketing employee benefits	-7,056	22
Adjust mgt co. med supplies - med'A' to cost	-16,528	10
Adjust mgt co. med supplies - med'other' to cost	-25,054	10
Adjust mgt co. food to cost	-105,874	2
Adjust pharmacy expense to cost	-53,419	39
Total	<u>-1,188,061</u>	

Brentwood Healthcare Real Estate LLC
Accrued Real Estate Taxes
12/31/2014

SCHEDULE G

	Accrued 1/01/14	Payments	Expense	Accrued 12/31/14
Balance @ 1/01/14:	<u>(176,000.00)</u>		<u>(176,000.00)</u>	
2013 Real Estate Taxes Paid		174,219.12	174,219.12	
Estimated 2014 real estate taxes:				
2013 taxes	174,219.12			
Estimated increase	5.00%			
Estimated 2014 taxes	<u>182,930.08</u>			
	USE		183,000.00	(183,000.00)
	<u>183,000.00</u>			
Totals	<u><u>(176,000.00)</u></u>	<u>174,219.12</u>	<u>181,219.12</u>	<u>(183,000.00)</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%
2013	174,219.12	6,085.02	3.62%

Provider Name: Brentwood North Healthcare & Rehabilitation Center
Provider I.D. #: 50112
Year Ended: December 31, 2014

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Phil Thompson, Tes Tan	1/29/2014	Schaumburg, IL	Healthcare Information Network Survey Focus on Dementia Care	358
Erika Coull-Parenty	2/25/2014	Evanston, IL	Dutton Elder Law "What every social service provider needs to know about Guardianships"	10
Social Work Staff	9/5/2014	Riverwoods, IL	Social Work PRN Social Worker Training	350
Edgar Cruz	9/18/2014	Schaumburg, IL	Healthcare Information Network "PPS Final Rule & RAI Manual Update"	179
Phil Thompson	11/6/2014	Schaumburg, IL	Healthcare Information Network Fall Prevention & F323 Compliance	179
Erika Coull-Parenty	11/15/14, 11/22/14	Lisle/Naperville, IL	Illinois Health Care Association Review course for the Illinois Licensure Examination for Nursing Home Administrators	345
Activity Department	9/23/14, 9/24/14, 9/30/14	Skokie, IL	Oakton Community College Orientation Course for Activity Directors	458
			Allocated From Management Company	473
			Allocated From Therapy Masters	3,068
			Total	5,420

Brentwood North Healthcare and Rehabilitation Centre, Inc.
Provider I.D. # 50112
12/31/2014

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	15,720	5,397	21,117
Non-allowable auto expense - marketing			-14,044
Allocated from Management Company			4,580
Allocated from Therapy Masters			1,755
TOTAL	<u>15,720</u>	<u>5,397</u>	<u>13,408</u>

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

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

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

		NURSING HOME PERCENTAGE	RECALCULATION BASED ON 2007 CENSUS		GLEN OAKS
			GLENBRIDGE	GLENCREST	
		84.9438%	0.192053401	0.195115457	0.218155638
2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>
		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>

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS 105,904 19.58%
			GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%	
2013 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 84.9438%	RECALCULATION BASED ON 2009 CENSUS		GLEN OAKS 105,904 19.58%
			GLENBRIDGE 92,668 17.13%	GLENCREST 90,627 16.75%	
2014 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>

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>

<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
Employment Fees	20,100
Lake County Health Department Food Service Permit Fee	730
Joint Commission Annual Certification, Program Fee	6,985
Secretary of State Annual Report Fee	125
State Fire Marshall Inspection Fee	1,200
CLIA Laboratory Program Certificate of Waiver User Fees	150
Non-allowable Illinois Council on Long Term Care Dues	-14,085
Total allocated to Page 21	<u>39,253</u>

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 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	
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)										
					<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
RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)										
					<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>

RECALCULATION BASED ON 2009 CENSUS

	<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
	92,668	90,627	105,904	37,909	82,060	82,504
	17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2014 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

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

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

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

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

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

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

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

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