



Facility Name & ID Number Brentwood North HC & Reh Ctr

# 0050112 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

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	<u>248</u>	Skilled (SNF)	<u>248</u>	<u>90,520</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>0</u>	Intermediate (ICF)	<u>0</u>	<u>0</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>248</u>	TOTALS	<u>248</u>	<u>90,520</u>	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	<u>4,657</u>	<u>5,020</u>	<u>11,266</u>	<u>20,943</u>	8
9	SNF/PED					9
10	ICF	<u>13,972</u>	<u>11,712</u>	<u>0</u>	<u>25,684</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>18,629</u>	<u>16,732</u>	<u>11,266</u>	<u>46,627</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.51%

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 09/01/08

J. Was the facility purchased or leased after January 1, 1978?

YES  Date 09/01/08 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 8,632

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: 12/31/2015 Fiscal Year: 12/31/2015

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

Facility Name &amp; ID Number

Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	383,380	34,968	14,226	432,574		432,574	432,574			1
2	Food Purchase		477,652		477,652	(29,846)	447,806	(79,527)	368,279		2
3	Housekeeping		6,601	273,594	280,195		280,195	280,195			3
4	Laundry			183,375	183,375		183,375	183,375			4
5	Heat and Other Utilities			223,148	223,148		223,148	2,910	226,058		5
6	Maintenance	142,099	52,631	110,841	305,571		305,571	4,496	310,067		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							298	298		7
8	<b>TOTAL General Services</b>	525,479	571,852	805,184	1,902,515	(29,846)	1,872,669	(71,823)	1,800,846		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			158,906	158,906		158,906	158,906			9
10	Nursing and Medical Records	4,747,067	305,834	153,771	5,206,672		5,206,672	(38,599)	5,168,073		10
10a	Therapy		3,941	1,904,801	1,908,742		1,908,742	(381,410)	1,527,332		10a
11	Activities	132,371	9,735	105	142,211		142,211	142,211			11
12	Social Services	135,783		3,623	139,406		139,406	139,406			12
13	CNA Training										13
14	Program Transportation			1,423	1,423		1,423	1,423			14
15	Other (specify):* <b>Allocated Employee Benefits</b>							144,601	144,601		15
16	<b>TOTAL Health Care and Programs</b>	5,015,221	319,510	2,222,629	7,557,360		7,557,360	(275,408)	7,281,952		16
	<b>C. General Administration</b>										
17	Administrative	129,757		1,163,549	1,293,306		1,293,306	(1,129,034)	164,272		17
18	Directors Fees										18
19	Professional Services			224,187	224,187		224,187	(23,802)	200,385		19
20	Dues, Fees, Subscriptions & Promotions			90,113	90,113	1,280	91,393	(12,480)	78,913		20
21	Clerical & General Office Expenses	405,575	67,606	35,330	508,511	(1,240)	507,271	162,080	669,351		21
22	Employee Benefits & Payroll Taxes			769,465	769,465	29,846	799,311	(24,469)	774,842		22
23	Inservice Training & Education			1,739	1,739	(40)	1,699	4,290	5,989		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			17,104	17,104		17,104	(987)	16,117		25
26	Insurance-Prop.Liab.Malpractice			479,397	479,397		479,397	5,542	484,939		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							58,491	58,491		27
28	<b>TOTAL General Administration</b>	535,332	67,606	2,780,884	3,383,822	29,846	3,413,668	(960,369)	2,453,299		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,076,032	958,968	5,808,697	12,843,697		12,843,697	(1,307,600)	11,536,097		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 &amp; ID Number

Brentwood North HC &amp; Reh Ctr

#0050112

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			152,880	152,880	152,880	344,215	497,095				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			192,485	192,485	192,485	(190,680)	1,805				32
33	Real Estate Taxes						184,790	184,790				33
34	Rent-Facility & Grounds			648,064	648,064	648,064	(648,064)					34
35	Rent-Equipment & Vehicles			23,873	23,873	23,873	3,831	27,704				35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,017,302	1,017,302	1,017,302	(305,908)	711,394				37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		561,445	26,242	587,687	587,687	(66,562)	521,125				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			366,008	366,008	366,008		366,008				42
43	Other (specify):* <b>Non-Allowable</b>			482,581	482,581	482,581	(482,581)					43
44	<b>TOTAL Special Cost Centers</b>		561,445	874,831	1,436,276	1,436,276	(549,143)	887,133				44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,076,032	1,520,413	7,700,830	15,297,275	15,297,275	(2,162,651)	13,134,624				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 North HC & Reh Ctr

# 0050112

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,414)	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	39	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,962)	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				18
19	Entertainment				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	(476,923)	43		24
25	Fund Raising, Advertising and Promotional	(2,500)	43		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,355,058)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	<b>\$ (1,846,818)</b>		<b>\$</b>	<b>30</b>

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
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(315,833)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	<b>\$ (315,833)</b>		<b>36</b>
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	<b>\$ (2,162,651)</b>		<b>37</b>

\*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>			<b>\$</b>		<b>47</b>

BHF USE ONLY						
48		49		50		51
						52

Brentwood North HC & Reh Ctr

ID# 0050112

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (11,760)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(26,839)	10	2
3	Adjust Mgt Co. food to cost	(79,527)	2	3
4	Non-allowable patient clothing	(196)	43	4
5	Non-allowable professional fees	(120,437)	19	5
6	Non-allowable owner interest expense	(637,082)	32	6
7	Non-allowable owner interest expense	(190,680)	32	7
8	Non-allowable auto expense - marketing	(9,398)	25	8
9	Non-allowable Illinois Council on Long Term Care Dues	(17,872)	20	9
10	Adjust pharmacy expense to cost	(66,562)	39	10
11	Non-allowable marketing salaries	(170,236)	21	11
12	Non-allowable marketing employee benefits	(21,559)	22	12
13	Non-allowable insurance reimbursement	(2,910)	22	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>	(1,355,058)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	PAGES 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>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(79,527)	0	0	0	0	0	0	0	0	0	0	(79,527)	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	2,910	0	0	0	0	0	0	0	0	2,910	5
6	Maintenance	0	0	4,462	0	34	0	0	0	0	0	0	4,496	6
7	Other (specify):*	0	0	298	0	0	0	0	0	0	0	0	298	7
8	<b>TOTAL General Services</b>	<b>(79,527)</b>	<b>0</b>	<b>7,670</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(71,823)</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	(38,599)	0	0	0	0	0	0	0	0	0	0	(38,599)	10
10a	Therapy	0	0	0	0	(381,410)	0	0	0	0	0	0	(381,410)	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	144,601	0	0	0	0	0	0	144,601	15
16	<b>TOTAL Health Care and Programs</b>	<b>(38,599)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(236,809)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(275,408)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,129,034)	0	0	0	0	0	0	0	0	(1,129,034)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(120,437)	0	23,084	5,047	68,504	0	0	0	0	0	0	(23,802)	19
20	Fees, Subscriptions & Promotions	(17,872)	0	91	0	5,301	0	0	0	0	0	0	(12,480)	20
21	Clerical & General Office Expenses	(179,650)	0	324,575	0	17,155	0	0	0	0	0	0	162,080	21
22	Employee Benefits & Payroll Taxes	(24,469)	0	0	0	0	0	0	0	0	0	0	(24,469)	22
23	Inservice Training & Education	0	0	859	0	3,431	0	0	0	0	0	0	4,290	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(9,398)	0	5,532	0	2,879	0	0	0	0	0	0	(987)	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,425	0	2,117	0	0	0	0	0	0	5,542	26
27	Other (specify):*	0	0	57,030	0	1,461	0	0	0	0	0	0	58,491	27
28	<b>TOTAL General Administration</b>	<b>(351,826)</b>	<b>0</b>	<b>(714,438)</b>	<b>5,047</b>	<b>100,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(960,369)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(469,952)</b>	<b>0</b>	<b>(706,768)</b>	<b>5,047</b>	<b>(135,927)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,307,600)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Brentwood North HC & Reh Ctr# 0050112

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

	Capital Expense	PAGES 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	6,335	337,880	0	0	0	0	0	0	0	344,215	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(827,723)	0	0	637,043	0	0	0	0	0	0	0	(190,680)	32
33	Real Estate Taxes	0	0	5,122	179,668	0	0	0	0	0	0	0	184,790	33
34	Rent-Facility & Grounds	0	0	0	(648,064)	0	0	0	0	0	0	0	(648,064)	34
35	Rent-Equipment & Vehicles	0	0	3,831	0	0	0	0	0	0	0	0	3,831	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(827,723)</b>	<b>0</b>	<b>15,288</b>	<b>506,527</b>	<b>0</b>	<b>(305,908)</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	(66,562)	0	0	0	0	0	0	0	0	0	0	(66,562)	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):*	(482,581)	0	0	0	0	0	0	0	0	0	0	(482,581)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(549,143)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(549,143)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,846,818)	0	(691,480)	511,574	(135,927)	0	0	0	0	0	0	(2,162,651)	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)	
	V	Total from Page 6A	\$ 1,163,549	Glen Health and Home Management, Inc.	A	\$ 472,069	\$ (691,480)	1
	V							2
	V	Total from Page 6B	648,064	Brentwood Healthcare Real Estate LLC.	B	1,159,638	511,574	3
	V							4
	V	Total from Page 6C	1,904,802	Therapy Masters, Inc.	C	1,768,875	(135,927)	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		\$ 3,716,415			\$ 3,400,582	\$ * (315,833)	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	Sidney Glenner	50.00 %	Ballard Respiratory and Rehabilitation	Des Plaines				20
21	Joshua Ray	50.00 %	Center, LLC.					21
22								22
23	Sidney Glenner	50.00 %	Glen Saint Andrew Living Community LLC.	Niles				23
24	Joshua Ray	50.00 %						24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 1,163,549	Glen Health and Home Management, Inc.	A	\$	\$ (1,163,549) 15
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	2,910	2,910 16
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	2,689	2,689 17
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	23,084	23,084 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	20,582	20,582 20
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	57,328	57,328 21
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	859	859 22
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	5,532	5,532 23
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,425	3,425 24
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	6,335	6,335 25
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	5,122	5,122 26
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	3,831	3,831 27
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,773	1,773 28
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	34,515	34,515 29
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	303,993	303,993 30
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(57,328)	(57,328) 31
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	298	298 32
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	5,813	5,813 33
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	51,217	51,217 34
35	V						
36	V						
37	V			A - Ownership: Sidney Glenner - 100.00 % through attribution			
38	V						
39	Total		\$ 1,163,549			\$ 472,069	\$ * (691,480) 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	\$ 637,082	\$	637,082	15
16	V	30 Depreciation		Brentwood Healthcare Real Estate LLC	B	337,880		337,880	16
17	V	33 Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	179,668		179,668	17
18	V	34 Rental Income	648,064	Brentwood Healthcare Real Estate LLC	B			(648,064)	18
19	V	32 Interest Income		Brentwood Healthcare Real Estate LLC	B	(39)		(39)	19
20	V	19 Professional Fees		Brentwood Healthcare Real Estate LLC	B	5,047		5,047	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		\$ 648,064			\$ 1,159,638	\$ *	511,574	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	\$ 1,904,802	Therapy Masters, Inc.	C	\$ 1,523,392	\$ (381,410)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	68,504	68,504
17	V	20 Licenses, Permits and Inspection		Therapy Masters, Inc.	C	189	189
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	34	34
19	V	21 Clerical Salaries		Therapy Masters, Inc.	C	15,470	15,470
20	V	21 Clerical		Therapy Masters, Inc.	C	1,685	1,685
21	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	146,062	146,062
22	V	23 Training and Education		Therapy Masters, Inc.	C	3,431	3,431
23	V	25 Auto Expenses		Therapy Masters, Inc.	C	2,879	2,879
24	V	20 Employment Fees		Therapy Masters, Inc.	C	5,112	5,112
25	V	22 Employee Benefits		Therapy Masters, Inc.	C	(146,062)	(146,062)
26	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	144,601	144,601
27	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	1,461	1,461
28	V	26 Insurance - Liability		Therapy Masters, Inc.	C	2,117	2,117
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		\$ 1,904,802			\$ 1,768,875	\$ * (135,927)

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

Facility Name & ID Number Brentwood North HC & Reh Ctr # 0050112 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	99.00 %	208,943	5	7.97%	Salary	\$ 17,257	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	49,357	3	7.97%	Salary	4,077	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	61,513	1	1.00%	Salary	5,081	Ln 21, Col 7	3
4	Elliot Glenner	Administrative	Administrative	0.00 %	27,671	3	7.97%	Salary	2,285	Ln 21, Col 7	4
5	Joshua Ray	V.P. of Operations	Administrative	1.00 %	208,943	5	7.97%	Salary	17,257	Ln 17, Col 7	5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 45,957		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 North HC & Reh Ctr

# 0050112 Report Period Beginning: 01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	611,160	9	\$ 38,143	\$ 46,627	\$ 2,910	1
2	6	Repairs and Maintenance	Resident Days	611,160	9	35,244	46,627	2,689	2
3	19	Professional Fees	Resident Days	611,160	9	302,569	46,627	23,084	3
4	20	Licenses, Permits and Inspection	Resident Days	611,160	9	1,190	46,627	91	4
5	21	Clerical	Resident Days	611,160	9	269,777	46,627	20,582	5
6	22	Employee Benefits and Payroll	Resident Days	611,160	9	751,422	46,627	57,328	6
7	23	Training and Education	Resident Days	611,160	9	11,264	46,627	859	7
8	25	Auto Expenses	Resident Days	611,160	9	72,505	46,627	5,532	8
9	26	Insurance	Resident Days	611,160	9	44,894	46,627	3,425	9
10	30	Depreciation	Resident Days	611,160	9	83,029	46,627	6,335	10
11	33	Real Estate Taxes	Resident Days	611,160	9	67,133	46,627	5,122	11
12	35	Equipment and Vehicle Rental	Resident Days	611,160	9	50,212	46,627	3,831	12
13	6	Janitorial Salaries	Resident Days	611,160	9	23,245	23,245	1,773	13
14	17	Officer's Salaries	Resident Days	611,160	9	452,400	452,400	34,515	14
15	21	Administrative Salaries	Resident Days	611,160	9	3,984,560	3,984,560	303,993	15
16	22	Employee Benefits	Payroll					(57,328)	16
17	7	Employee Benefits - Janitorial	Payroll					298	17
18	27	Employee Benefits - Officer's	Payroll					5,813	18
19	27	Employee Benefits - Admin	Payroll					51,217	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,187,587	\$ 4,460,205	\$ 472,069	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			
<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	\$ 13,528,527	9/01/2033	0.0525	\$ 637,082	1				
2	MB Financial Bank		X	Working Capital		12/1/2015	1,150,000	1,150,000	6/15/2017	0.0233	1,805	2				
3												3				
4							Non-Allowable owner interest expense:				(637,082)	4				
5												5				
<b>Working Capital</b>																
6	Sidney Glenner	X		Working Capital		Various	57,711	57,711		0.0525	1,294	6				
7	AMJED GST Trust	X		Working Capital		Various	6,926,050	6,926,050		0.0525	176,261	7				
8	Joshua Ray	X		Working Capital		Various	1,075,291	1,075,291		0.0525	13,125	8				
9	<b>TOTAL Facility Related</b>				\$86,367.26		\$ 24,389,052	\$ 22,737,579			\$ 192,485	9				
<b>B. Non-Facility Related*</b>																
10							Non-Allowable owner interest expense:				(190,680)	10				
11												11				
12												12				
13												13				
14	<b>TOTAL Non-Facility Related</b>						\$	\$			(190,680)	14				
15	<b>TOTALS (line 9+line14)</b>						\$ 24,389,052	\$ 22,737,579			\$ 1,805	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**

		<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 2014 report.		\$	<b>183,000</b>		<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<b>176,668</b>		<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(6,332)</b>		<b>3</b>
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>186,000</b>		<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<b>179,668</b>		<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2010	<b>149,731</b>	<b>8</b>	<b>FOR BHF USE ONLY</b>	
	2011	<b>160,692</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2014 \$ <b>13</b>
	2012	<b>168,134</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	2013	<b>174,219</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	2014	<b>176,668</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION \$ <b>16</b>
<b>See Attached Schedule G For Calculation Of 2015 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.**

## 2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

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

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>15-35-100-003</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,746.36</u>	\$ <u>2,746.36</u>
2. <u>15-35-200-001</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>166,091.49</u>	\$ <u>166,091.49</u>
3. <u>15-35-200-016</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,524.25</u>	\$ <u>2,524.25</u>
4. <u>15-35-200-002</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>5,305.68</u>	\$ <u>5,305.68</u>
5. <u>Allocated from Management Co:</u>	<u>_____</u>	\$ <u>67,133.00</u>	\$ <u>5,122.00</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>243,800.78</u></u>	\$ <u><u>181,789.78</u></u>

**B. Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 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>6,481</u>	2
3	<b>TOTALS</b>			\$ <u>2,379,726</u>	3

Facility Name &amp; ID Number Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

1	2	3	4	5	6	7	8	9		
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	\$	\$ 2,523,952	4
5										5
6	See Attached		1996	138,376			4,571	4,571		6
7	Schedule J									7
8										8
	<b>Improvement Type**</b>									
9	Rooftop condenser unit		2008	7,920	792	10	792		5,940	9
10	Ceramic tile installation		2010	3,679	368	10	368		2,024	10
11	Elevator hydraulic jack assembly		2010	21,500	2,150	10	2,150		11,825	11
12	Installation of roof drains and patch roof		2010	11,400	1,140	10	1,140		6,270	12
13	Install aluminum paneling for exterior substructure		2011	3,135	314	10	314		1,413	13
14	Furnish and install air-conditioning unit		2011	3,015	302	10	302		1,359	14
15	Sidewalk and curb concrete project		2011	4,000	400	10	400		1,800	15
16	Remove wallpaper, plaster and paint medical room and back entrance		2011	5,255	526	10	526		2,367	16
17	Remove wallpaper, plaster & paint, install laminated floor in media room		2011	6,840	684	10	684		3,078	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		13,730	19
20	resident rooms									20
21	Remove and install wallpaper, painting project in lobby		2011	11,861	1,186	10	1,186		5,337	21
22	Remove and install wallpaper, paint resident rooms		2011	5,100	510	10	510		2,295	22
23	Two Carrier rooftop heating/cooling units		2011	24,569	2,457	10	2,457		11,056	23
24	Remove wallpaper, plaster & painting project in main bathroom and		2011	3,425	343	10	343		1,543	24
25	resident rooms									25
26	Remove carpet and install vinyl tile flooring in dining room		2011	4,800	480	10	480		2,160	26
27	Purchase Rheem 120 gallon hot water storage tank		2011	3,135	314	10	314		1,413	27
28	Remove wallpaper, paint, furnish and install cove base in resident rooms		2012	4,100	410	10	410		1,435	28
29	Furnish and install ceramic floor and wall tile, grab bars, paint in showers		2012	34,080	3,408	10	3,408		11,928	29
30	and tub rooms									30
31	Remove and install wallpaper, paint, cove base in resident rooms,		2012	7,350	735	10	735		2,573	31
32	nurses station and staff bathrooms									32
33	Bohn evaporator and condenser		2012	13,660	1,366	10	1,366		4,781	33
34	Furnish and install fire rated door		2013	6,400	640	10	640		1,600	34
35	Furnish AO Smith 275,000 BTU water heater		2013	7,283	728	10	728		1,820	35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Roof restoration project	2013	\$ 11,480	\$ 1,148	10	\$ 1,148	\$	\$ 2,870	37
38	Roof restoration project	2013	5,700	570	10	570		1,425	38
39	Furnish AO Smith 250,000 BTU water heater	2013	6,885	689	10	689		1,722	39
40	Parking lot paving	2014	16,514	1,651	10	1,651		2,477	40
41	Replace evaporator coil, temp control & valves in walk-in cooler	2014	4,024	402	10	402		603	41
42	Telephone wiring project	2014	4,914	491	10	491		737	42
43	Hot water heater - AO Smith 100 gallon	2014	7,104	710	10	710		1,065	43
44	Install vinyl tile & cove base in resident rooms 208-215	2014	26,429	2,643	10	2,643		3,964	44
45	Corridor Bathrooms: furnish and install new toilets, ceramic tile on floors and walls, wallcovering	2015	457,651	22,883	10	22,883		22,883	45
46									46
47	Main Dining Room and Lounge: vinyl plankwood, carpeting, wallcovering, electrical work								47
48									48
49	Far West Wing Resident Rooms: remove and install vinyl tile and cove base, lighting, bumper guards								49
50									50
51	Resident Toom Bathrooms: install new ceramic floor tile and walls, wallcovering, relocate power, vanity sinks, grab bars								51
52									52
53	Furnish and install outlets, relocate outlets and call light	2015	9,900	495	10	495		495	53
54	Break out and pour concrete floor in main dining room; new ceramic wall and floor tile, wallpaper in resident room bathrooms	2015	9,141	457	10	457		457	54
55									55
56	Furnish and install outlets, relocate outlets and call light	2015	11,750	588	10	588		588	56
57	Furnish and install outlets, relocate outlets and call light	2015	14,300	715	10	715		715	57
58	Multizone split inverter coil system fan and install 25 feet of insulated tubing	2015	4,574	229	10	229		229	58
59									59
60	Backflow preventer replacement	2015	4,840	242	10	242		242	60
61	Installation of light fixture units in resident rooms	2015	4,800	240	10	240		240	61
62	Purchase of glass mosiac tile in bathrooms, grab bars, light fixtures and sinks	2015	5,827	291	10	291		291	62
63									63
64	Installation of light fixture units in resident rooms	2015	4,800	240	10	240		240	64
65	Dementia Coordinators Office: remove cove base, purchase vinyl tile and cove base, remove wallpaper and paint walls	2015	33,844	1,692	10	1,692		1,692	65
66									66
67	East Wing Corridor: vinyl plankwood, floor border, wallcovering								67
68	East Wing Resident Rooms: vinyl tile, wallcovering, cove base								68
69	Resident Room Bathrooms: ceramic tile								69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 10,176,197	\$ 395,207		\$ 399,778	\$ 4,571	\$ 2,664,634	70

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

Facility Name &amp; ID Number Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 10,176,197	\$ 395,207		\$ 399,778	\$ 4,571	\$ 2,664,634	1
2	Main Dining Room: remove cove base, custom carpet installation	2015	110,278	5,514	10	5,514		5,514	2
3	vinyl tile, frame out walls, drywall								3
4	Far East Corridor: wallcovering								4
5	Far East Dining Room: remove cove base and vinyl, install vinyl								5
6	tile and cove base, wallcovering, frame out walls and drywall								6
7	Lobby Bathroom: ceramic wall/floor tile and wallcovering,	2015	50,171	2,509	10	2,509		2,509	7
8	Far East Corridor: replace ceiling tiles and ceiling lights,								8
9	Far East Lounge: wallcovering								9
10	Far East Corridor: remove wood base and install vinyl tile	2015	218,042	10,902	10	10,902		10,902	10
11	Far East Nourishment Room:replace ceiling tile, custom millwork								11
12	with laminate tops including sinks and faucets								12
13	Far East Med Rooms: remove cove base and install vinyl tile								13
14	flooring and cove base, replace ceiling tiles								14
15	Far East Resident Rooms: remove cove base and carpet, install								15
16	vinyl tile and cove base, wallcovering, bumper guards								16
17									17
18									18
19									19
20									20
21	See Attached Schedule L:								21
22	Leasehold Improvements Allocated from Management Company:	1998	7,621			350	350	12,174	22
23	Leasehold Improvements Allocated from Management Company:	1999	3,183						23
24	Leasehold Improvements Allocated from Management Company:	2000	381						24
25	Leasehold Improvements Allocated from Management Company:	2008	1,146						25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,567,018	\$ 414,132		\$ 419,053	\$ 4,921	\$ 2,695,733	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 374,015	\$ 42,059	\$ 42,059	\$	5, 10 years	\$ 148,451	71
72	Current Year Purchases	633,976	31,699	31,699		10 years	31,699	72
73	Fully Depreciated Assets	2,502,071	2,870	2,870		5,7 years	2,502,071	73
74	Allocated from Therapy Masters, Mgt Co:	60,704		885	885		50,822	74
75	TOTALS	\$ 3,570,766	\$ 76,628	\$ 77,513	\$ 885		\$ 2,733,043	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:			\$ 12,862	\$	\$ 529	\$ 529		\$ 12,394	76
77										77
78										78
79										79
80	TOTALS			\$ 12,862	\$	\$ 529	\$ 529		\$ 12,394	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)	\$ 16,530,372	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 490,760	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 497,095	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 6,335	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,441,170	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.

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: N/A

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

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning \_\_\_\_\_

Ending \_\_\_\_\_

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2016	\$ _____
-----	-------------	----------

13.	_____ /2017	\$ _____
-----	-------------	----------

14.	_____ /2018	\$ _____
-----	-------------	----------

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

This amount was calculated by dividing the total amount to be amortized

by the length of the lease N/A.

N/A

N/A

9. Option to Buy:  YES  NO Terms: 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: \$ 24,824 Description: See Attached Schedule M

(Attach a schedule detailing the breakdown of movable equipment)

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

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Allocated from Management Company:</u>		\$	\$ <u>2,880</u>	17
18					18
19					19
20					20
21	TOTAL		\$	\$ <u>2,880</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 North HC & Reh Ctr # 0050112 Report Period Beginning: 01/01/2015 Ending: 12/31/2015  
**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS** (See instructions.)

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

<p><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.

**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 2&3	hrs	\$	12,502	\$ 706,498	\$ 64	12,502	\$ 706,562	1	
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		2,175	135,361		2,175	135,361	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		18,051	1,062,943	3,877	18,051	1,066,820	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				561,445		561,445	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Radiology and Laboratory Other (specify):	Ln 39, Col 3				26,242			26,242	13	
14	<b>TOTAL</b>			\$	32,728	\$ 1,931,044	\$ 565,386	32,728	\$ 2,496,430	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 North HC & Reh Ctr# 0050112Report Period Beginning: 01/01/2015Ending: 12/31/2015

## XV. BALANCE SHEET - Unrestricted Operating Fund.

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

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (1,006,407)	\$ (642,822)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance )	6,312,528	6,312,528	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	291,905	291,905	6
7	Other Prepaid Expenses	85,432	85,432	7
8	Accounts Receivable (owners or related parties)	(562,695)		8
9	Other(specify): <u>Receivable from Insurance</u>	1,641,000	1,641,000	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 6,761,763	\$ 7,688,043	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,379,726	13
14	Buildings, at Historical Cost		9,308,703	14
15	Leasehold Improvements, at Historical Cost	1,290,424	1,258,315	15
16	Equipment, at Historical Cost	978,723	3,583,628	16
17	Accumulated Depreciation (book methods)	(355,112)	(5,441,170)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Due from Related Parties:</u>	377,377	377,377	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 2,291,412	\$ 11,466,579	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 9,053,175	\$ 19,154,622	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 3,584,661	\$ 3,584,661	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	556,198	556,198	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,385	2,385	31
32	Accrued Real Estate Taxes(Sch.IX-B)		186,000	32
33	Accrued Interest Payable	501,082	1,192,188	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>	3,855,078	3,855,078	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 8,499,404	\$ 9,376,510	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>	8,059,052	8,059,052	43
44	<u>Loan Payable - Line of Credit:</u>	1,150,000	1,150,000	44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 9,209,052	\$ 22,737,579	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 17,708,456	\$ 32,114,089	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (8,655,281)	\$ (12,959,467)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 9,053,175	\$ 19,154,622	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,303,911)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,303,911)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(2,351,370)	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)	\$ (2,351,370)	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)	\$ (8,655,281)	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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,548,376	1
2	Discounts and Allowances for all Levels	(2,230,902)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 9,317,474</b>	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,622,932	6
7	Oxygen	16,277	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 2,639,209</b>	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	540,186	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	135,674	19
20	Radiology and X-Ray	14,017	20
21	Other Medical Services	298,230	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 988,107</b>	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,115	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 1,115</b>	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>	<b>\$ 12,945,905</b>	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,902,515	31
32	Health Care	7,557,360	32
33	General Administration	3,383,822	33
<b>B. Capital Expense</b>			
34	Ownership	1,017,302	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,070,268	35
36	Provider Participation Fee	366,008	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 15,297,275</b>	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>(2,351,370)</b>	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ (2,351,370)</b>	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 2,769,323	44
45	Private Pay - Net Inpatient Revenue	2,807,575	45
46	Medicare - Net Inpatient Revenue	2,932,175	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	808,401	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 9,317,474</b>	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 North HC & Reh Ctr

# 0050112

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,838	2,094	\$ 106,758	\$ 50.98	1
2	Assistant Director of Nursing	1,887	2,126	78,876	37.10	2
3	Registered Nurses	63,665	69,717	1,730,763	24.83	3
4	Licensed Practical Nurses	26,086	28,327	621,583	21.94	4
5	CNAs & Orderlies	128,544	140,269	1,994,616	14.22	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,001	2,086	30,000	14.38	9
10	Activity Assistants	7,168	7,740	102,371	13.23	10
11	Social Service Workers	6,786	7,410	135,783	18.32	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	8,157	9,203	139,952	15.21	14
15	Cook Helpers/Assistants	19,583	21,969	243,428	11.08	15
16	Dishwashers					16
17	Maintenance Workers	5,787	6,472	142,099	21.96	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,010	2,290	129,757	56.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	17,333	19,191	405,575	21.13	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	5,710	6,566	123,928	18.87	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	3,896	4,270	90,543	21.20	33
34	TOTAL (lines 1 - 33)	300,451	329,730	\$ 6,076,032 *	\$ 18.43	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	\$ 14,226	Ln 1, Col 3	35
36	Medical Director	Monthly	158,906	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,542	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	2	105	Ln11, Col 3	44
45	Social Service Consultant	59	3,623	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	61	\$ 187,402		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	5,076	\$ 137,059	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	5,076	\$ 137,059		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%	\$ 129,757	Workers' Compensation Insurance	\$ 131,614	IDPH License Fee	\$ 6,452	
				Unemployment Compensation Insurance	35,680	Advertising: Employee Recruitment		
				FICA Taxes	452,375	Health Care Worker Background Check		
				Employee Health Insurance	133,497	(Indicate # of checks performed <u>48</u> )	480	
				Employee Meals	29,846	Patient Background Checks	80	
				Illinois Municipal Retirement Fund (IMRF)*				
				401K Match	8,236	See Attached Schedule K:	65,789	
				Uniform Allowance	172			
				Other Employee Benefits	4,981	Allocated from Therapy Masters, Inc.:	5,301	
						Allocated from Management Company:	91	
				Non-Allowable Marketing Employee Benefits:	(21,559)	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)	
\$ 129,757				\$ 774,842			\$ 78,913	
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)			\$ 1,163,549				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	
\$ 1,163,549								
C. Professional Services							Entertainment Expense	
Vendor/Payee	Type		Amount				(	
			\$				(	
See Attached Schedule C:			200,385					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)							TOTAL (agree to Sch. V, line 24, col. 8)	
\$ 200,385							\$	

\* 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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Brentwood North HC &amp; Reh Ctr

# 0050112

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$15,744
- (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. \$ 50,725 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. \$ 366,008  
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. \$ 29,846 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  
12/31/2015

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

**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	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	32,680	33,989	33,954	14,196	25,016	27,716	18,262	23,130	208,943
Jonathan Glenner	7,720	8,029	8,021	3,353	5,909	6,547	4,314	5,464	49,357
Daniel Glenner	9,621	10,007	9,996	4,179	7,365	8,160	5,376	6,809	61,513
Elliot Glenner	4,328	4,501	4,497	1,880	3,313	3,671	2,418	3,063	27,671
Joshua Ray	32,680	33,989	33,954	14,196	25,016	27,716	18,262	23,130	208,943
Total compensation received from other Nursing Homes	87,029	90,515	90,422	37,804	66,619	73,810	48,632	61,596	556,427

**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	6,066
Point ClickCare	Computers	31,015
EHealth Data Solutions	Computers	4,170
Net Health	Computers	6,375
Kronos	Computers	12,488
McGladrey LLP	Accounting	33,909
Frost, Ruttenberg & Rothblatt	Accounting	350
Much Shelist	Legal	5,615
Marilyn P. Dunn	Legal	1,953
Meyers & Flowers LLC	Legal	5,360
Polsinelli	Legal	3,389
Company Nurse	Workers Injury Consultation	1,200
2401 Incorporated	Construction Management	32,130
Prospect Resources Inc	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	1,466
Commitment Consulting LLC	A/R Collections	75,702
Creative Technology Solutions	IT Consulting	1,500
Total Schedule V, Line 19, Col. 3		<u>224,188</u>

Allocated from Management Co:

Point ClickCare - Computer Services	151
Lexis Nexis - Computer Services	122
Health Data Systems, Inc. - Computer Services	72

Inpriva - Computer Services	157
S4 Group LLC - Financial Consulting	381
McGladrey LLP - Accounting Services	15,405
Govig - Recruiting	1,907
Perfect Staffing - Recruiting	2,575
Ashman & Stein - Legal	113
Marilyn Dunn - Legal	13
Polsinelli - Legal	1,422
Much Shelist - Legal	766
Total allocated from Management Co.	<u>23,084</u>
Allocated from Therapy Masters, Inc.:	
Casamba - Computer Services	7,978
Health Data Services - Computer Services	140
McGladrey LLP - Accounting Services	277
Theracore - Business Consulting	51,127
Personnel Planners - Financial Consulting	128
Career Tree Network - Therapist Recruitment	8,853
Total allocated from Therapy Masters:	<u>68,503</u>
Allocated from Brentwood Healthcare Real Estate LLC:	
Stout Risius Ross, Inc. - Legal	5,047
Total allocated from Brentwood Healthcare Real Estate LLC:	<u>5,047</u>
Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-34,267
Meyers & Flowers - Legal - A/R Collections	-5,360
Marilyn Dunn - Legal - out of period	-60
Commitment Consulting LLC. - A/R Collections	-75,702
Stout Risius Ross, Inc. - Legal - out of period - Brentwood Healthcare RE LLC	-5,048
Total Non-Allowable Expenses:	<u>-120,437</u>
<b>Total adjustments page 21, Sch C.</b>	<u><u>-23,803</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>200,385</u></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	22,839
FUTA	177
SUTA	902
401K Match	2,107
Insurance - Hospital	27,786
Workers Compensation Insurance	3,517
Total allocated from Management Co.	<u>57,328</u>
Employee Benefits reclassified to Lines 7, 27	-57,328
Allocated from Therapy Masters, Inc.:	
FICA taxes	105,419
FUTA	1,165
SUTA	1,671
401K Match	6,643
Insurance - Hospital	23,759
Workers Compensation Insurance	7,405
Total allocated from Therapy Masters, Inc. Co.	<u>146,062</u>
Employee Benefits reclassified to Lines 15,27	-146,062
Total allocated to Page 21	<u>0</u>

Brentwood North Healthcare and Rehabilitation Centre, Inc.  
Provider I.D. # 50112  
12/31/2015

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Expenses	64,423
Insurance Payable	281,686
Accrued 401K	-1,119
Accrued Profit Sharing	117
Accrued Management Fees	1,682,802
Accrued Provider Participation Fee - Tax	58,327
Accrued Wage Assignment	-742
Due Con Mutual	-740
Credit Union	200
Advance from HFS	129,124
Professional Liability Claims	1,641,000
Total, Page 17, Line 36	<u><u>3,855,078</u></u>

SCHEDULE F

**SCHEDULE VI. ADJUSTMENT DETAIL**

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-196	43
Non-allowable owner interest expense	-637,082	32
Non-allowable owner interest expense	-190,680	32
Non-allowable professional fees	-120,437	19
Non-allowable auto expense - marketing	-9,398	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-17,872	20
Non-allowable marketing salaries	-170,236	21
Non-allowable insurance reimbursement	-2,910	22
Non-allowable marketing employee benefits	-21,559	22
Adjust mgt co. med supplies - med'A' to cost	-11,760	10
Adjust mgt co. med supplies - med'other' to cost	-26,839	10
Adjust mgt co. food to cost	-79,527	2
Adjust pharmacy expense to cost	-66,562	39
Total	<u>-1,355,058</u>	

**Brentwood Healthcare Real Estate LLC  
Accrued Real Estate Taxes  
12/31/2015**

**SCHEDULE G**

	Accrued 1/01/15	Payments	Expense	Accrued 12/31/15
Balance @ 1/01/15:	<u>(183,000.00)</u>		<u>(183,000.00)</u>	
2014 Real Estate Taxes Paid		176,667.78	176,667.78	
Estimated 2015 real estate taxes:				
2014 taxes	176,667.78			
Estimated increase	5.00%			
Estimated 2015 taxes	<u>185,501.17</u>			
<b>USE</b>	<u>186,000.00</u>		186,000.00	<b>(186,000.00)</b>
Totals	<u>(183,000.00)</u>	176,667.78	179,667.78	<b>(186,000.00)</b>

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%
2014	176,667.78	2,448.66	1.41%

**Provider Name: Brentwood North Healthcare & Rehabilitation Center**  
**Provider I.D. #: 50112**  
**Year Ended: December 31, 2015**

**SCHEDULE H**

**Training & Education**

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Aida Beros	9/15/414	Skokie, IL	Course for Lifelong Learning Oakton Community College	458
Nursing Staff	6/30/15	Riverwoods, IL	Net Health W.E EMR with ADT and Clinical Docs - 5 days of training	911
Edgar Cruz	8/20/15	Schaumburg, IL	CMS Implements a New MDS-Focused Survey	219
Admissions Department	8/31/15	Riverwoods, IL	Positive Vibe Coaching Team Building for Admissions Department	111
			Allocated From Management Company	859
			Allocated From Therapy Masters	3,431
			<b>Total</b>	<b>5,989</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

Brentwood North Healthcare and Rehabilitation Centre, Inc.  
Provider I.D. # 50112  
12/31/2015

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	11,480	5,624	17,104
Non-allowable auto expense - marketing			-9,398
Allocated from Management Company			5,532
Allocated from Therapy Masters			2,879
<b>TOTAL</b>	<u>11,480</u>	<u>5,624</u>	<u>16,117</u>

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

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

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

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

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

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

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

SCHEDULE J

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

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

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

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

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

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

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

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

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

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

<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>	<u>BRENTWOOD</u>	<u>BALLARD</u>	<u>GSALC</u>	<u>TOTAL</u>
38,356	67,590	74,884	<b>46,627</b>	49,340	62,493	611,160
6.28%	11.06%	12.25%	<b>7.63%</b>	8.07%	10.23%	100.00%
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
113,830	200,589	222,236	<b>138,376</b>	146,428	185,462	1,006,921

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	33,616
Employment Fees	46,000
Joint Commission Annual Certification, Program Fee	3,000
Secretary of State Annual Report Fee	125
State Fire Marshall Inspection Fee	770
Suburban Elevator Company Inspection Fee	150
Non-allowable Illinois Council on Long Term Care Dues	-17,872
Total allocated to Page 21	<u>65,789</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	
<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			15,036						
				161,632	30,163	29,637	34,028	12,077	26,165	24,565
<b>RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009</b>										
					<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				161,632	27,690	27,080	31,645	11,328	24,520	24,653

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2010 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>
Amounts as reported on cost report:		27,464	26,860	31,387	11,235	24,320	24,452
Differences due to error in formula:		-226	-220	-258	-93	-200	-201
(Total allocated over 99.18 % not 100.00 %)							

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2011 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		92,668	90,627	105,904	37,909	82,060	82,504
		17.13%	16.75%	19.58%	7.01%	15.17%	15.25%
2012 NO ADDITIONS	<u>161,632</u>	<u>27,690</u>	<u>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<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>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>RECALCULATION BASED ON 2009 CENSUS</b>					
		<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>27,080</u>	<u>31,645</u>	<u>11,328</u>	<u>24,520</u>	<u>24,653</u>

		<b>CALCULATION BASED ON 2015 CENSUS</b>					
		<u>GLENBRIDGE</u>	<u>GLENCREST</u>	<u>GLEN OAKS</u>	<u>GLEN ELSTON</u>	<u>GLENSHIRE</u>	<u>GLENLAKE</u>
		91,738	91,834	88,298	38,356	67,590	74,884
		15.01%	15.03%	14.45%	6.28%	11.06%	12.25%
2015 NO ADDITIONS	<u>161,632</u>	<u>24,262</u>	<u>24,287</u>	<u>23,352</u>	<u>10,144</u>	<u>17,875</u>	<u>19,804</u>

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

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

BRENTWOOD	TOTAL
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>

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

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

**SCHEDULE M**

Page14, Line 16  
 Rental Amount for Movable Equipment

	Copy Machine	Dish Machine	Postage	Ice- Maker	Therapy Equipment	Maintenance Equipment	Total
Direct Expense	14,832	1,323	444	1,200	5,854	220	23,873
Allocated from Management Company							951
Allocated from Therapy Masters							0
<b>TOTAL</b>	<b>14,832</b>					<b>220</b>	<b>24,824</b>