

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	248	Skilled (SNF)	248	90,520	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	248	TOTALS	248	90,520	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	5,359	4,472	11,336	21,167	8
9	SNF/PED					9
10	ICF	16,077	10,433	0	26,510	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	21,436	14,905	11,336	47,677	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 52.67%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 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 8,815

Medicare Intermediary Wisconsin Physicians Service Insurance Corporation

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Brentwood North HC Rehab Ctr # 0050112 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	424,764	35,642	16,653	477,059		477,059		477,059		1
2	Food Purchase		356,169		356,169	(19,071)	337,098		337,098		2
3	Housekeeping		2,868	273,594	276,462		276,462		276,462		3
4	Laundry			182,459	182,459		182,459		182,459		4
5	Heat and Other Utilities			217,566	217,566		217,566	3,796	221,362		5
6	Maintenance	141,794	41,263	108,804	291,861		291,861	3,495	295,356		6
7	Other (specify):* Allocated Employee Benefits							312	312		7
8	TOTAL General Services	566,558	435,942	799,076	1,801,576	(19,071)	1,782,505	7,603	1,790,108		8
	B. Health Care and Programs										
9	Medical Director			117,562	117,562		117,562		117,562		9
10	Nursing and Medical Records	4,823,582	224,641	218,291	5,266,514		5,266,514		5,266,514		10
10a	Therapy		3,514	1,433,707	1,437,221		1,437,221	(203,864)	1,233,357		10a
11	Activities	145,643	10,332	2,448	158,423		158,423		158,423		11
12	Social Services	144,851		2,651	147,502		147,502		147,502		12
13	CNA Training										13
14	Program Transportation			22,451	22,451		22,451		22,451		14
15	Other (specify):* Allocated Employee Benefits							154,593	154,593		15
16	TOTAL Health Care and Programs	5,114,076	238,487	1,797,110	7,149,673		7,149,673	(49,271)	7,100,402		16
	C. General Administration										
17	Administrative	112,097		1,284,539	1,396,636		1,396,636	(1,284,539)	112,097		17
18	Directors Fees										18
19	Professional Services			306,342	306,342		306,342	(26,300)	280,042		19
20	Dues, Fees, Subscriptions & Promotions			51,635	51,635	6,970	58,605	(2,209)	56,396		20
21	Clerical & General Office Expenses	544,628	87,989	67,928	700,545	(6,970)	693,575	267,193	960,768		21
22	Employee Benefits & Payroll Taxes			775,968	775,968	19,071	795,039	(24,638)	770,401		22
23	Inservice Training & Education			2,015	2,015		2,015	2,654	4,669		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			6,895	6,895		6,895	1,760	8,655		25
26	Insurance-Prop.Liab.Malpractice			465,651	465,651		465,651	5,362	471,013		26
27	Other (specify):* Allocated Employee Benefits							83,967	83,967		27
28	TOTAL General Administration	656,725	87,989	2,960,973	3,705,687	19,071	3,724,758	(976,750)	2,748,008		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,337,359	762,418	5,557,159	12,656,936		12,656,936	(1,018,418)	11,638,518		29

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

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

Facility Name & ID Number

Brentwood North HC Rehab Ctr

#0050112

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			117,654	117,654		117,654	616,180	733,834			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			44,228	44,228		44,228	722,882	767,110			32
33	Real Estate Taxes							139,694	139,694			33
34	Rent-Facility & Grounds			1,495,151	1,495,151		1,495,151	(1,495,151)				34
35	Rent-Equipment & Vehicles			105,529	105,529		105,529	8,293	113,822			35
36	Other (specify):*											36
37	TOTAL Ownership			1,762,562	1,762,562		1,762,562	(8,102)	1,754,460			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		591,200	67,147	658,347		658,347	(57,260)	601,087			39
40	Barber and Beauty Shops			155	155		155		155			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			369,020	369,020		369,020		369,020			42
43	Other (specify):* Non-Allowable			517,712	517,712		517,712	(517,712)				43
44	TOTAL Special Cost Centers		591,200	954,034	1,545,234		1,545,234	(574,972)	970,262			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,337,359	1,353,618	8,273,755	15,964,732		15,964,732	(1,601,492)	14,363,240			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer-ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(13,374)	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		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,474)	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	(3,404)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,500)	43		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(452,384)	43		24
25	Fund Raising, Advertising and Promotional	(51,849)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(438,752)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (968,737)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(632,755)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (632,755)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,601,492)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY							
48		49		50		51	52

Brentwood North HC Rehab Ctr

ID# 0050112

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable patient clothing	\$ (1,101)	43	1
2	Non-allowable professional fees	(135,365)	19	2
3	Non-allowable auto expense - marketing	(6,895)	25	3
4	Non-allowable Illinois Council on Long Term Care Dues	(10,961)	20	4
5	Adjust pharmacy expense to cost	(57,260)	39	5
6	Non-allowable marketing salaries	(201,216)	21	6
7	Non-allowable marketing employee benefits	(24,638)	22	7
8	Non-allowable bank charges	(1,316)	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(438,752)		49

STATE OF ILLINOIS

Summary A

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

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,796	0	0	0	0	0	0	0	0	3,796	5
6	Maintenance	0	0	3,461	0	34	0	0	0	0	0	0	3,495	6
7	Other (specify):*	0	0	312	0	0	0	0	0	0	0	0	312	7
8	TOTAL General Services	0	0	7,569	0	34	0	0	0	0	0	0	7,603	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	(203,864)	0	0	0	0	0	0	(203,864)	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	154,593	0	0	0	0	0	0	154,593	15
16	TOTAL Health Care and Programs	0	0	0	0	(49,271)	0	0	0	0	0	0	(49,271)	16
	C. General Administration													
17	Administrative	0	0	(1,284,539)	0	0	0	0	0	0	0	0	(1,284,539)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(135,365)	0	31,764	16,541	60,760	0	0	0	0	0	0	(26,300)	19
20	Fees, Subscriptions & Promotions	(10,961)	0	69	0	8,683	0	0	0	0	0	0	(2,209)	20
21	Clerical & General Office Expenses	(214,590)	0	441,607	250	39,926	0	0	0	0	0	0	267,193	21
22	Employee Benefits & Payroll Taxes	(24,638)	0	0	0	0	0	0	0	0	0	0	(24,638)	22
23	Inservice Training & Education	0	0	900	0	1,754	0	0	0	0	0	0	2,654	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(6,895)	0	6,489	0	2,166	0	0	0	0	0	0	1,760	25
26	Insurance-Prop.Liab.Malpractice	0	0	3,091	0	2,271	0	0	0	0	0	0	5,362	26
27	Other (specify):*	0	0	79,628	0	4,339	0	0	0	0	0	0	83,967	27
28	TOTAL General Administration	(392,449)	0	(720,991)	16,791	119,899	0	0	0	0	0	0	(976,750)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(392,449)	0	(713,422)	16,791	70,662	0	0	0	0	0	0	(1,018,418)	29

STATE OF ILLINOIS

Summary B

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

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	7,881	608,299	0	0	0	0	0	0	0	616,180	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	722,882	0	0	0	0	0	0	0	722,882	32
33	Real Estate Taxes	0	0	5,343	134,351	0	0	0	0	0	0	0	139,694	33
34	Rent-Facility & Grounds	0	0	0	(1,495,151)	0	0	0	0	0	0	0	(1,495,151)	34
35	Rent-Equipment & Vehicles	0	0	8,293	0	0	0	0	0	0	0	0	8,293	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	0	0	21,517	(29,619)	0	0	0	0	0	0	0	(8,102)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(57,260)	0	0	0	0	0	0	0	0	0	0	(57,260)	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):*	(519,028)	0	0	1,316	0	0	0	0	0	0	0	(517,712)	43
44	TOTAL Special Cost Centers	(576,288)	0	0	1,316	0	0	0	0	0	0	0	(574,972)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(968,737)	0	(691,905)	(11,512)	70,662	0	0	0	0	0	0	(1,601,492)	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
AMJED Trust dated 1/04/07	99.10 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Sidney Glenner	0.90 %					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	Total from Page 6A	\$ 1,284,539	Glen Health and Home Management, Inc.	A	\$ 592,634	\$ (691,905)	1
2	V							2
3	V	Total from Page 6B	1,495,151	Brentwood Healthcare Real Estate LLC.	B	1,483,639	(11,512)	3
4	V							4
5	V	Total from Page 6C	1,433,707	Therapy Masters, Inc.	C	1,504,369	70,662	5
6	V							6
7	V							7
8	V							8
9	V			OWNERSHIP REFERENCE:				9
10	V			A: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %				10
11	V			B: Owned 100.00 % by SLG Limited Partnership				11
12	V			C: Owned 100.00 % by Sidney Glenner				12
13	V							13
14	Total		\$ 4,213,397			\$ 3,580,642	\$ * (632,755)	14

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

Facility Name & ID Number

Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	AMJED Trust dated 1/04/07	99.20 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			1
2	Sidney Glenner	0.80 %	Centre, Ltd.					2
3								3
4	AMJED Trust dated 1/04/07	99.20 %	GlenCrest Nursing & Rehabilitation	Chicago				4
5	Sidney Glenner	0.80 %	Centre, Ltd.					5
6								6
7	AMJED Trust dated 1/04/07	99.00 %	Glen Elston Nursing & Rehabilitation	Chicago				7
8	Sidney Glenner	1.00 %	Centre, Ltd.					8
9								9
10	AMJED Trust dated 1/04/07	99.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				10
11	Sidney Glenner	1.00 %	Centre, Ltd.					11
12								12
13	AMJED Trust dated 1/04/07	99.20 %	GlenShire Nursing & Rehabilitation	Richton Park				13
14	Sidney Glenner	0.80 %	Centre, Ltd.					14
15								15
16	AMJED Trust dated 1/04/07	99.10 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				16
17	Sidney Glenner	0.90 %	Centre, Ltd.					17
18								18
19	AMJED Trust dated 1/04/07	99.50 %	Ballard Respiratory and Rehabilitation	Des Plaines				19
20	Sidney Glenner	0.50 %	Center, LLC.					20
21								21
22	AMJED Trust dated 1/04/07	99.50 %	Glen Saint Andrew Living Community LLC.	Niles				22
23	Sidney Glenner	0.50 %						23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Administrative Service Fees	\$ 1,284,539	Glen Health and Home Management, Inc.	A	\$	\$ (1,284,539)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	3,796	3,796
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	1,807	1,807
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	31,764	31,764
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	69	69
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	20,503	20,503
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	79,940	79,940
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	900	900
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	6,489	6,489
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	3,091	3,091
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	7,881	7,881
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	5,343	5,343
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	8,293	8,293
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	1,654	1,654
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.	A	0	
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	421,104	421,104
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(79,940)	(79,940)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	312	312
33	V	27 Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A		
34	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	79,628	79,628
35	V						
36	V						
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %			
38	V						
39	Total		\$ 1,284,539			\$ 592,634	\$ * (691,905)

* 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	\$ 737,350	\$ 737,350
16	V	30 Depreciation		Brentwood Healthcare Real Estate LLC	B	608,299	608,299
17	V	33 Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	134,351	134,351
18	V	34 Rental Income	1,495,151	Brentwood Healthcare Real Estate LLC	B		(1,495,151)
19	V	32 Interest Income		Brentwood Healthcare Real Estate LLC	B	(32,511)	(32,511)
20	V	19 Professional Fees		Brentwood Healthcare Real Estate LLC	B	16,541	16,541
21	V	32 Amortization of Mortgage Costs		Brentwood Healthcare Real Estate LLC	B	18,043	18,043
22	V	21 Office Expense		Brentwood Healthcare Real Estate LLC	B	250	250
23	V	43 Bank Charges		Brentwood Healthcare Real Estate LLC	B	1,316	1,316
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V			B - Ownership:			
33	V			SLG Limited Partnership 100.00 %			
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,495,151			\$ 1,483,639	\$ * (11,512)

* 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	\$ 1,433,707	Therapy Masters, Inc.	C	\$ 1,229,843	\$ (203,864)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	60,760	60,760
17	V	20 Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	8,683	8,683
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C	34	34
19	V	21 Clerical		Therapy Masters, Inc.	C	5,286	5,286
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	158,932	158,932
21	V	23 Training and Education		Therapy Masters, Inc.	C	1,754	1,754
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	2,166	2,166
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C	34,640	34,640
24	V	22 Employee Benefits		Therapy Masters, Inc.	C	(158,932)	(158,932)
25	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	154,593	154,593
26	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	4,339	4,339
27	V	26 Liability Insurance		Therapy Masters, Inc.	C	2,271	2,271
28	V						
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		\$ 1,433,707			\$ 1,504,369	\$ * 70,662

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

Facility Name & ID Number Brentwood North HC Rehab Ctr # 0050112 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	Chairman of Board	Administrative	0.90 %	0	5	7.97%	Salary	\$ 0	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	43,855	3	7.97%	Salary	4,062	Ln 21, Col 7	2
3	Daniel Glenner	President	Administrative	0.00 %	165,730	4	7.97%	Salary	15,352	Ln 21, Col 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	67,957	3	7.97%	Salary	6,295	Ln 21, Col 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 25,709		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 Rehab Ctr

0050112

Report Period Beginning:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Resident Days	562,351	9	\$ 44,774	\$ 47,677	\$ 3,796	1	
2	6	Repairs and Maintenance	Resident Days	562,351	9	21,318	47,677	1,807	2	
3	19	Professional Fees	Resident Days	562,351	9	374,658	47,677	31,764	3	
4	20	Licenses, Permits and Inspection	Resident Days	562,351	9	818	47,677	69	4	
5	21	Clerical	Resident Days	562,351	9	241,828	47,677	20,503	5	
6	22	Employee Benefits and Payroll	Resident Days	562,351	9	942,891	47,677	79,940	6	
7	23	Training and Education	Resident Days	562,351	9	10,620	47,677	900	7	
8	25	Auto Expenses	Resident Days	562,351	9	76,533	47,677	6,489	8	
9	26	Insurance	Resident Days	562,351	9	36,463	47,677	3,091	9	
10	30	Depreciation	Resident Days	562,351	9	92,961	47,677	7,881	10	
11	33	Real Estate Taxes	Resident Days	562,351	9	63,026	47,677	5,343	11	
12	35	Equipment and Vehicle Rental	Resident Days	562,351	9	97,820	47,677	8,293	12	
13	6	Janitorial Salaries	Resident Days	562,351	9	19,511	19,511	47,677	1,654	13
14	17	Officer's Salaries	Resident Days	562,351	9		47,677	0	14	
15	21	Administrative Salaries	Resident Days	562,351	9	4,966,933	4,966,933	47,677	421,104	15
16	22	Employee Benefits	Payroll					(79,940)	16	
17	7	Employee Benefits - Janitorial	Payroll					312	17	
18	27	Employee Benefits - Officer's	Payroll					0	18	
19	27	Employee Benefits - Admin	Payroll					79,628	19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 6,990,154	\$ 4,986,444	\$ 592,634	25	

Facility Name & ID Number

Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	SLG Limited Partnership	X		Mortgage	\$86,367.26	8/28/2008	\$ 15,180,000	\$ 4,012,850	9/01/2033	0.0525	\$	1						
2												2						
3	MB Financial Bank		X	Working Capital		12/1/2015	1,463,981	1,463,981	1/04/2018	0.2673		44,228						
4	Popular Bank		X	Mortgage	\$48,333.33	12/30/16	14,500,000	13,968,333	12/31/2019	0.0477		737,350						
5	Popular Bank		X	Amortization of Mortgage Costs								18,043						
Working Capital																		
6	Sidney Glenner	X		Working Capital		Various	57,711	57,711		0.0525		6						
7	AMJED GST Trust	X		Working Capital		Various	8,906,929	8,906,929		0.0525		7						
8												8						
9	TOTAL Facility Related				\$134,700.59		\$ 40,108,621	\$ 28,409,804				\$ 799,621						
B. Non-Facility Related*																		
10												10						
11												11						
12										Interest Income Offset:		(32,511)						
13												13						
14	TOTAL Non-Facility Related						\$	\$				\$ (32,511)						
15	TOTALS (line 9+line14)						\$ 40,108,621	\$ 28,409,804				\$ 767,110						

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

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2016 report.		\$	146,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	136,351	2
3. Under or (over) accrual (line 2 minus line 1).		\$	(9,649)	3
4. Real Estate Tax accrual used for 2017 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	144,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	134,351	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2012	168,134	8	
	2013	174,219	9	
	2014	176,668	10	
	2015	138,942	11	
	2016	136,351	12	
See Attached Schedule G For Calculation Of 2017 Real Estate Tax Accrual.				

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

NOTES:

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

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Brentwood North HC Rehab Ctr COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0050112

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2016.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>15-35-100-003</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,697.63</u>	\$ <u>2,697.63</u>
2. <u>15-35-200-001</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>125,961.82</u>	\$ <u>125,961.82</u>
3. <u>15-35-200-016</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,479.54</u>	\$ <u>2,479.54</u>
4. <u>15-35-200-002</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>5,211.66</u>	\$ <u>5,211.66</u>
5. <u>Allocated from Management Co:</u>		\$ <u>67,858.39</u>	\$ <u>5,343.00</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>204,209.04</u>	\$ <u>141,693.65</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Rows include Patient Care, Allocated from Management Company, and TOTALS.

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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

1	2	3	4	5	6	7	8	9		
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		\$ 9,170,237	\$ 336,527	16,30 yrs	\$ 336,527	\$	\$ 3,197,006	4
5										5
6	See Attached			138,376			5,318	5,318		6
7	Schedule J									7
8										8
	Improvement Type**									
9	Rooftop condenser unit	2008		7,920	792	10	792		7,524	9
10	Ceramic tile installation	2010		3,679	368	10	368		2,760	10
11	Elevator hydraulic jack assembly	2010		21,500	2,150	10	2,150		16,125	11
12	Installation of roof drains and patch roof	2010		11,400	1,140	10	1,140		8,550	12
13	Install aluminum paneling for exterior substructure	2011		3,135	314	10	314		2,041	13
14	Furnish and install air-conditioning unit	2011		3,015	302	10	302		1,963	14
15	Sidewalk and curb concrete project	2011		4,000	400	10	400		2,600	15
16	Remove wallpaper, plaster and paint medical room and back entrance	2011		5,255	526	10	526		3,419	16
17	Remove wallpaper, plaster & paint, install laminated floor in media room	2011		6,840	684	10	684		4,446	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		19,832	19
20	resident rooms									20
21	Remove and install wallpaper, painting project in lobby	2011		11,861	1,186	10	1,186		7,709	21
22	Remove and install wallpaper, paint resident rooms	2011		5,100	510	10	510		3,315	22
23	Two Carrier rooftop heating/cooling units	2011		24,569	2,457	10	2,457		15,970	23
24	Remove wallpaper, plaster & painting project in main bathroom and	2011		3,425	343	10	343		2,229	24
25	resident rooms									25
26	Remove carpet and install vinyl tile flooring in dining room	2011		4,800	480	10	480		3,120	26
27	Purchase Rheem 120 gallon hot water storage tank	2011		3,135	314	10	314		2,041	27
28	Remove wallpaper, paint, furnish and install cove base in resident rooms	2012		4,100	410	10	410		2,255	28
29	Furnish and install ceramic floor and wall tile, grab bars, paint in showers	2012		34,080	3,408	10	3,408		18,744	29
30	and tub rooms									30
31	Remove and install wallpaper, paint, cove base in resident rooms,	2012		7,350	735	10	735		4,043	31
32	nurses station and staff bathrooms									32
33	Bohn evaporator and condenser	2012		13,660	1,366	10	1,366		7,513	33
34	Furnish and install fire rated door	2013		6,400	640	10	640		2,880	34
35	Furnish AO Smith 275,000 BTU water heater	2013		7,283	728	10	728		3,276	35
36										36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Roof restoration project	2013	\$ 11,480	\$ 1,148	10	\$ 1,148	\$	\$ 5,166	37
38	Roof restoration project	2013	5,700	570	10	570		2,565	38
39	Furnish AO Smith 250,000 BTU water heater	2013	6,885	689	10	689		3,100	39
40	Parking lot paving	2014	16,514	1,651	10	1,651		5,779	40
41	Replace evaporator coil, temp control & valves in walk-in cooler	2014	4,024	402	10	402		1,407	41
42	Telephone wiring project	2014	4,914	491	10	491		1,630	42
43	Hot water heater - AO Smith 100 gallon	2014	7,104	710	10	710		2,485	43
44	Install vinyl tile & cove base in resident rooms 208-215	2014	26,429	2,643	10	2,643		9,250	44
45	Corridor Bathrooms: furnish and install new toilets, ceramic tile on floors and walls, wallcovering	2015	457,651	45,765	10	45,765		114,413	45
46									46
47	Main Dining Room and Lounge: vinyl plankwood, carpeting,								47
48	wallcovering, electrical work								48
49	Far West Wing Resident Rooms: remove and install vinyl tile								49
50	and cove base, lighting, bumper guards								50
51	Resident Toom Bathrooms: install new ceramic floor tile and								51
52	walls, wallcovering, relocate power, vanity sinks, grab bars								52
53	Furnish and install outlets, relocate outlets and call light	2015	9,900	990	10	990		2,475	53
54	Break out and pour concrete floor in main dining room; new	2015	9,141	914	10	914		2,285	54
55	ceramic wall and floor tile, wallpaper in resident room bathrooms								55
56	Furnish and install outlets, relocate outlets and call light	2015	11,750	1,175	10	1,175		2,938	56
57	Furnish and install outlets, relocate outlets and call light	2015	14,300	1,430	10	1,430		3,575	57
58	Multizone split inverter coil system fan and install 25 feet of	2015	4,574	457	10	457		1,143	58
59	insulated tubing								59
60	Backflow preventer replacement	2015	4,840	484	10	484		1,210	60
61	Installation of light fixture units in resident rooms	2015	4,800	480	10	480		1,200	61
62	Purchase of glass mosaic tile in bathrooms, grab bars, light	2015	5,827	582	10	582		1,455	62
63	fixtures and sinks								63
64	Installation of light fixture units in resident rooms	2015	4,800	480	10	480		1,200	64
65	Dementia Coordinators Office: remove cove base, purchase	2015	33,844	3,384	10	3,384		8,460	65
66	vinyl tile and cove base, remove wallpaper and paint walls								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	TOTAL (lines 4 thru 69)		\$ 10,176,107	\$ 423,276		\$ 428,594	\$ 5,318	\$ 3,511,097	70

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

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 10,176,107	\$ 423,276		\$ 428,594	\$ 5,318	\$ 3,511,097	1
2	Main Dining Room: remove cove base, custom carpet installation	2015	110,278	11,028	10	11,028		27,570	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	5,017	10	5,017		12,543	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	21,804	10	21,804		54,510	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	Lobby Bathrooms, Corridor bathrooms, far east corridor	2016	204,976	20,498	10	20,498		30,747	18
19	and nurses station, far east dinning room/activity room,								19
20	east pod dining, 63 resident rooms, main dining room,								20
21	beauty parlor, ice cream parlor: remove wallcovers, prep walls and install								21
22	new wallcovers								22
23	Lobby Bathroom: replace existing plumbing fixtures, hardware,								23
24	floor and wall tile, drywall. Provide wall support, prep and paint								24
25	East Wing Corridor: remove flooring and install vinyl tile,								25
26	vinyl plankwood								26
27	Far East Ice Cream Parlor: disconnect sink and faucet, remove								27
28	cabinets and counter tops, repair walls								28
29	East Wing Corridor: flooring (vinyl plankwood)	2016	11,835	1,184	10	1,184		1,776	29
30	Far East Corridor: Remove, prep and install new flooring								30
31	Far East Nurses Station: revised textured panels and granite top								31
32	Far East Shower Room: Wall tile, floor tile, wallcovering,	2016	15,112	1,511	10	1,511		2,268	32
33	grab bars								33
34	TOTAL (lines 1 thru 33)		\$ 10,786,521	\$ 484,318		\$ 489,636	\$ 5,318	\$ 3,640,511	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 10,786,521	\$ 484,318		\$ 489,636	\$ 5,318	\$ 3,640,511	1
2	East Dining Room: remove flooring, install pure vinyl tile	2016	16,228	1,623	10	1,623		2,434	2
3	Far West Corridor, Far east corridor, far west resident rooms,								3
4	far east resident rooms, far east nurses station, lobby bathrooms,								4
5	corridor bathrooms, beauty salon and main dining: Cornerguards								5
6	Far East Shower Room: glass mosaic tile	2016	104,799	10,480	10	10,480		15,720	6
7	Far East Nurses Station: demo nurses station, install ceiling tile,								7
8	remove walls and plumbing, and run power								8
9	East Dining Room: Installation of lighting								9
10	Far West Wing Resident Rooms: remove existing cubicle,								10
11	repair ceiling, install new cubicle track - credit for cubicle track								11
12	63 Resident Room Bathrooms: remove plumbing, floor tile, wall tile,								12
13	drywall. Install new ceramic tile to floor and walls, prep and paint								13
14	walls and wallcoverings, and electric work								14
15	Resident Rooms - B wing: plumbing	2016	7,798	780	10	780		1,170	15
16	Resident Rooms - B,C,D,&E: plumbing								16
17	Far East Shower Room: Grout, mortar, waterproofing and								17
18	schluter								18
19	Far East Lounge: build full height wall, drywall								19
20	Far East Nourishment Room: soffit, drywall and new ceiling grid								20
21	Far East Med Rooms: plumbing and drywall								21
22	Far East Wing Resident Rooms: electric work, lighting,								22
23	new studs and drywall								23
24	Far East Beauty Salon: wallcovering	2016	35,433	3,543	10	3,543		5,315	24
25	Far East Wing Resident Rooms: vinyl and cove base installation,								25
26	floor prep, sloan valve. Far East Lounge: Gazebo installation								26
27	Far East Dining Room: custom kitchenette								27
28	Corridors: Installation of signage with logo								28
29	Re-face one side and re-varnish left and right edges of 340 doors	2016	57,800	5,780	10	5,780		8,670	29
30	on main floor								30
31	East Shower Room: demo wall and flooring, install 2 new mixing	2016	14,000	1,400	10	1,400		2,100	31
32	valves, install flooring, wall tile, wallpaper, install light fixture,								32
33	and reinstall toilet								33
34	TOTAL (lines 1 thru 33)		\$ 11,022,579	\$ 507,924		\$ 513,242	\$ 5,318	\$ 3,675,920	34

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

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 11,022,579	\$ 507,924		\$ 513,242	\$ 5,318	\$ 3,675,920	1
2	Far West Resident Rooms: electric work, new outlets	2016	3,000	300	10	300		450	2
3	Nurses Station: electric work, install and relocate lights,	2016	3,200	320	10	320		480	3
4	install a call light								4
5									5
6	Demo ceiling and closet, install new can lights and ceiling tile	2016	7,502	750	10	750		1,125	6
7	in shower								7
8	Furnish and install conduit, paint in 32 resident rooms	2016	30,500	3,050	10	3,050		4,575	8
9	Furnish and install 94 double plug USB wall sockets	2016	7,850	785	10	785		1,178	9
10	Reface and revarnish one side of 27 doors	2016	4,950	495	10	495		743	10
11	Purchase of outdoor air-conditioning system	2016	6,303	630	10	630		945	11
12									12
13	Remove existing cove base, custom installation of vinyl tile in the								13
14	east wing resident rooms, light fixtures.								14
15	Demo and remove cabinets, ceiling, walls, doors, frames and	2016	565,784	56,578	10	56,578		84,867	15
16	bathroom fixtures in Physical Therapy room. Provide new conduit								16
17	and wiring to new switches, conduit boxes to smoke detectors.								17
18	Install counter tops and tiles in the bathrooms. Remove cove base,								18
19	install carpet tile in two offices. Furnish new acoustical ceiling								19
20	and lighting.								20
21	Fire alarm system project throughout the facility	2017	7,254	363	10	363		363	21
22	Replacement of smoke detectors throughout the facility	2017	2,564	128	10	128		128	22
23	Replacement of fire alarm panel	2017	15,549	777	10	777		777	23
24	Fire alarm system modifications	2017	17,870	894	10	894		894	24
25									25
26									26
27	See Attached Schedule L:								27
28	Leasehold Improvements Allocated from Management Company:	1998	7,621						28
29	Leasehold Improvements Allocated from Management Company:	1999	3,182						29
30	Leasehold Improvements Allocated from Management Company:	2000	381						30
31	Leasehold Improvements Allocated from Management Company:	2008	1,147						31
32	Leasehold Improvements Allocated from Management Company:	2016	11,369			1,653	1,653	18,058	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,718,605	\$ 572,994		\$ 579,965	\$ 6,971	\$ 3,790,503	34

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

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,258,055	\$ 145,057	\$ 145,057	\$	5, 10 years	\$ 323,798	71
72	Current Year Purchases	93,924	7,630	7,630		5, 10 years	7,630	72
73	Fully Depreciated Assets	2,529,126	272	272		5, 7 years	2,529,126	73
74	Allocated from Therapy Masters, Mgt Co:	43,335		737	737		43,335	74
75	TOTALS	\$ 3,924,440	\$ 152,959	\$ 153,696	\$ 737		\$ 2,903,889	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	\$	\$ 173	\$ 173	5 years	\$ 12,862	76
77										77
78										78
79										79
80	TOTALS			\$ 12,862	\$	\$ 173	\$ 173		\$ 12,862	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)	\$ 18,036,355	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 725,953	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 733,834	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 7,881	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,707,254	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

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

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

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A N/A.

9. Option to Buy: YES NO Terms: _____*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 108,025 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			\$	\$	17
18					18
19	<u>Allocated from Management Co:</u>			<u>5,797</u>	19
20					20
21	TOTAL		\$	\$ <u>5,797</u>	21

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 3	hrs	\$	9,428	\$ 568,674	\$	9,428	\$ 568,674	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		1,900	120,521		1,900	120,521	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		13,693	744,512	3,514	13,693	748,026	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				591,200		591,200	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				67,147			67,147	13
14	TOTAL			\$	25,021	\$ 1,500,854	\$ 594,714	25,021	\$ 2,095,568	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **12/31/2017**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 163,843	\$ 2,947,547	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	6,548,841	6,548,841	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	342,129	342,129	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		39,140	8
9	Other(specify): Receivable from Insurance	1,715,959	1,715,959	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,770,772	\$ 11,593,616	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,380,448	13
14	Buildings, at Historical Cost		9,308,613	14
15	Leasehold Improvements, at Historical Cost	557,383	2,409,992	15
16	Equipment, at Historical Cost	680,322	3,937,302	16
17	Accumulated Depreciation (book methods)	(507,441)	(6,707,254)	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 (spe Mortgage Costs(net))		431,528	22
23	Other(specify): Due from Related Parties:	74,135	74,135	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 804,399	\$ 11,834,764	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,575,171	\$ 23,428,380	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 6,165,520	\$ 6,165,520	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		580,000	29
30	Accrued Salaries Payable	626,706	626,706	30
31	Accrued Taxes Payable (excluding real estate taxes)	66,571	66,571	31
32	Accrued Real Estate Taxes(Sch.IX-B)		144,000	32
33	Accrued Interest Payable	637,057	701,881	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	4,318,047	4,318,047	36
37	Loan Payable - Line of Credit:	1,463,981	1,463,981	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 13,277,882	\$ 14,066,706	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		4,012,850	39
40	Mortgage Payable		13,388,333	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Stockholders:	8,964,640	8,964,640	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,964,640	\$ 26,365,823	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 22,242,522	\$ 40,432,529	46
47	TOTAL EQUITY(page 18, line 24)	\$ (12,667,351)	\$ (17,004,149)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,575,171	\$ 23,428,380	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (11,601,473)	1
2	Restatements (describe):		2
3	Prior year AJE's not posted	69,340	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (11,532,133)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,135,218)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,135,218)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (12,667,351)	24

* Operating Entity Only

* This must agree with page 17, line 47.

Facility Name & ID Number Brentwood North HC Rehab Ctr

0050112

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,976,979	1
2	Discounts and Allowances for all Levels	(1,901,645)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,075,334	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,645,599	6
7	Oxygen	69,089	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,714,688	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	3,920	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	4,800	16
17	Sale of Drugs	537,411	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	98,290	19
20	Radiology and X-Ray	13,045	20
21	Other Medical Services	376,776	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,034,242	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5,250	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,250	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,829,514	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,801,576	31
32	Health Care	7,149,673	32
33	General Administration	3,705,687	33
B. Capital Expense			
34	Ownership	1,762,562	34
C. Ancillary Expense			
35	Special Cost Centers	1,176,214	35
36	Provider Participation Fee	369,020	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,964,732	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,135,218)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,135,218)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 2,339,470	44
45	Private Pay - Net Inpatient Revenue	4,126,195	45
46	Medicare - Net Inpatient Revenue	3,698,441	46
47	Other-(specify) Insurance - Net Inpatient Revenue	676,717	47
48	Other-(specify) Veterans - Net Inpatient Revenue	234,511	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,075,334	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 Rehab Ctr

0050112

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,088	2,088	\$ 119,790	\$ 57.37	1
2	Assistant Director of Nursing					2
3	Registered Nurses	59,036	65,870	2,111,528	32.06	3
4	Licensed Practical Nurses	10,258	11,203	308,629	27.55	4
5	CNAs & Orderlies	126,712	139,487	1,936,794	13.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,168	2,168	37,368	17.24	9
10	Activity Assistants	7,483	8,369	108,275	12.94	10
11	Social Service Workers	5,832	6,339	144,851	22.85	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,160	2,160	55,113	25.52	14
15	Cook Helpers/Assistants	25,660	28,540	369,651	12.95	15
16	Dishwashers					16
17	Maintenance Workers	5,090	6,276	141,794	22.59	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,184	2,184	112,097	51.33	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	25,265	28,179	544,628	19.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: <u>Dialysis Techs</u>	8,042	9,014	243,443	27.01	32
33	Other(specify) <u>Ward Clerks</u>	4,266	4,570	103,398	22.63	33
34	TOTAL (lines 1 - 33)	286,244	316,447	\$ 6,337,359 *	\$ 20.03	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	\$ 16,653	Ln 1, Col 3	35
36	Medical Director	Monthly	117,562	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,724	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	48	2,448	Ln11, Col 3	44
45	Social Service Consultant	42	2,651	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	90	\$ 150,038		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	7,404	\$ 199,910	Ln10, Col 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	7,404	\$ 199,910		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	
Christopher Kropp	Administrator	0.00%	\$ 112,097	Workers' Compensation Insurance	\$ 41,447	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	28,670	Advertising: Employee Recruitment	4,481	
				FICA Taxes	454,163	Health Care Worker Background Check	420	
				Employee Health Insurance	249,310	(Indicate # of checks performed <u>12</u>)		
				Employee Meals	19,071	Patient Background Checks	6,550	
				Illinois Municipal Retirement Fund (IMRF)*				
				401K Match	(1,372)	See Attached Schedule K:	32,213	
				Other Employee Benefits	3,750	Allocated from Therapy Masters, Inc.:	8,683	
						Allocated from Management Company:	69	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 112,097	Non-Allowable Marketing Employee Benefits:	(24,638)	Less: Public Relations Expense	()	
B. Administrative - Other				See Attached Schedule D:	0	Non-allowable advertising	()	
Description			Amount			Yellow page advertising	()	
Administrative Service Fees (eliminated in Column 7)			\$ 1,284,539	TOTAL (agree to Schedule V, line 22, col.8)	\$ 770,401	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 56,396	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,284,539	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
See Attached Schedule C:			280,042				In-State Travel	
							Seminar Expense	
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 280,042	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Brentwood North HC Rehab Ctr# 0050112Report Period Beginning: 01/01/2017Ending: 12/31/2017**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 \$22,255
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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. \$ 50,152 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. \$ 369,020
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. \$ 19,071 Has any meal income been offset against related costs? No Indicate the amount. \$ No
- (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? N/A
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
12/31/2017

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

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

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes								Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	Glen Lake Terrace Nursing & Rehab	Ballard Respiratory & Rehab	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0	0
Jonathan Glenner	6,694	7,331	7,086	2,635	4,497	6,370	3,782	5,460	43,855
Daniel Glenner	25,298	27,703	26,777	9,960	16,994	24,073	14,292	20,633	165,730
Elliot Glenner	10,373	11,360	10,980	4,084	6,968	9,871	5,860	8,461	67,957
Total compensation received from other Nursing Homes	42,365	46,394	44,843	16,679	28,459	40,314	23,934	34,554	277,542

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	4,558
Point ClickCare	Computers	62,034
Ability Network Inc.	Computers	4,337
Creative Technology Solutions	Computers	27,901
Net Health	Computers	17,066
Kronos	Computers	28,244
Comcast Business	Computers	16,343
Microsoft Corporation	Computers	4,929
RSM	Accounting	43,135
Much Shelist	Legal	5,930
Marilyn P. Dunn	Legal	150
Meyers & Flowers LLC	Legal	189
Polsinelli Shughart	Legal	190
O'Hagan LLC	Legal	5,612
Huron Consulting Service	Management Consulting	46,601
Vanek, Larson & Kold LLC	Legal	7
Five Star Valet	Marketing	4,464
2401 Incorporated	Construction Management	3,840
Personnel Planners, Inc.	Unemployment Consulting	659
Platinum Billing Solutions	A/R Collections	30,153
Total Schedule V, Line 19, Col. 3		<u>306,342</u>
Allocated from Management Co:		
Point ClickCare - Computer Service		-47
Kronos - Computer Services		1,527
Health Data Systems, Inc. - Computer Services		173
Microsoft Computers - Computer Services		418
Ability Network - Computer Services		148
Comcast Business - Computer Services		220
Creative Tech Solutions - Computer Services		146
MB Financial Bank - Legal		3,118
Marcum - Accounting Services		1,868
McGladrey - Accounting Services		17,028
Polsinelli - Legal		21
Govig - Legal		5,256
Perfect Staffing - Recruiter		0
Marilyn Dunn - Legal		20
S4 Group - Automation Systems		-421
SAS Architects - Architectural Consulting		-63
Company Nurse - W/C Consulting		7
Much Shelist - Legal		2,345
Total allocated from Management Co.		<u>31,764</u>
Allocated from Therapy Masters, Inc.:		
Virtu Senses - Computer Services		2,193
Kronos - Computer Services		5,442
Casamba - Computer Services		8,702
Health Data Systems - Computer Services		173
Much Shelist - Legal		744
Marilyn Dunn - Legal		17
Career Tree Network - Therapy Recruitment		7,346
Theracore - Business Consulting		35,740
Personnel Planners - Financial consulting		87
RSM - Accounting Services		315
Total allocated from Therapy Masters:		<u>60,760</u>
Allocated from Brentwood Healthcare Real Estate LLC:		
Duane Morris - Legal		16,541
Total allocated from Brentwood Healthcare Real Estate LLC:		<u>16,541</u>
Non-Allowable Expenses:		
RSM US LLP - Accounting Fees		-31,473
Platinum Billing Solutions - A/R Collections		-30,153
Five Star Valet - Marketing		-4,464
Huron Consulting - Management Consulting		-46,601
Much Shelist - Legal - Out of Period		-325
Meyers & Flowers LLC - Legal - A/R Collections		-189
O'Hagan LLC - Legal - Out of Period		-5,612
Vanek, Larson & Kolb LLC - Legal A/R Collections		-7
Duane Morris - Brentwood Healthcare Real Estate LLC - Legal - Financing		-16,541
Total Non-Allowable Expenses:		<u>-135,365</u>
Total adjustments page 21, Sch C		<u>-26,300</u>
Total Schedule V, line 19, column 1		<u>280,042</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	28,808
FUTA	240
SUTA	866
Insurance - Hospital	48,686
Workers Compensation Insurance	1,340
	<u>79,940</u>
Total allocated from Management Co.	<u>79,940</u>
Employee Benefits reclassified to Lines 7, 27	-79,940
Allocated from Therapy Masters, Inc.:	
FICA taxes	86,505
FUTA	1,041
SUTA	2,938
401K Match	1,132
Insurance - Hospital	32,654
Workers Compensation Insurance	34,662
	<u>158,932</u>
Total allocated from Therapy Masters, Inc. Co.	<u>158,932</u>
Employee Benefits reclassified to Lines 15,27	-158,932
Total allocated to Page 21	<u>0</u>

Brentwood North Healthcare and Rehabilitation Centre, Inc.
Provider I.D. # 50112
12/31/2017

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Accrued Expenses	66,760
Accrued Insurance Deductible	100,000
Insurance Payable	211,948
Accrued Management Fees	2,173,475
Accrued Provider Participation Fee - Tax	61,563
Accrued Wage Assignment	-606
Due Con Mutual	1,030
Accrued Employee Credit Union	250
Advance from HFS	-12,332
Professional Liability Claims	1,715,959
Total, Page 17, Line 36	<u><u>4,318,047</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	-1,101	43
Non-allowable professional fees	-135,365	19
Non-allowable auto expense - marketing	-6,895	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-10,961	20
Non-allowable marketing salaries	-201,216	21
Non-allowable marketing employee benefits	-24,638	22
Non-allowable bank charges	-1,316	43
Adjust pharmacy expense to cost	-57,260	39
Total	<u>-438,752</u>	

**Brentwood Healthcare Real Estate LLC
Accrued Real Estate Taxes
12/31/2017**

SCHEDULE G

	Accrued 1/01/17	Payments	Expense	Accrued 12/31/17
Balance @ 1/01/17 - G/L# 230	<u>(146,000.00)</u>		<u>(146,000.00)</u>	
2017 Real Estate Taxes Paid		136,350.65	136,350.65	
Estimated 2017 real estate taxes:				
2016 taxes	136,350.65			
Estimated increase	5.00%			
Estimated 2017 taxes	<u>143,168.18</u>			
	USE			
	<u>144,000.00</u>		144,000.00	(144,000.00)
Totals	<u>(146,000.00)</u>	136,350.65	134,350.65	(144,000.00)

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%
2015	138,942.24	(37,725.54)	-21.35%
2016	136,350.65	(2,591.59)	-1.87%

Provider Name: Brentwood North HC Rehabilitation

Provider I.D. #: 50112

Year Ended: December 31, 2017

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Anna Nelson-Clark	5/24/2017	Riverwoods	Affiliated Home Dialysis	1,300
Anna Nelson-Clark	6/24/2017	Riverwoods	Affiliated Home Dialysis	510
Jack Kropp	10/27/2017	Riverwoods	Cynthia Chow & Associates	130
Jack Kropp	10/11/2017	McHenry	Elderwerks Educational Services & Dimensions Home Health Care McHenry Dementia Conference	75
			Allocated From Management Company	900
			Allocated From Therapy Masters	1,754
			Total	<u>4,669</u>

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	6,800	95	6,895
Non-allowable auto expense - marketing			-6,895
Allocated from Management Company			6,489
Allocated from Therapy Masters			2,166
TOTAL	6,800	95	8,655

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	33,216
Collaborative Healthcare Urgency Group Fee	300
IL Restaurant Association	227
Joint Commission Annual Certification, Program Fee	7,795
Secretary of State Annual Report Fee	125
State Fire Marshall Inspection Fee	770
Village of Riverwoods Inspection Fee	360
Lake County Health Dept & Comm Fees	381
Non-allowable Illinois Council on Long Term Care Dues	<u>-10,961</u>
Total allocated to Page 21	<u><u>32,213</u></u>

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

SCHEDULE L

ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292	GLENCREST 111,372/460,292	GLEN OAKS 101,895/460,292	GLEN ELSTON 41,220/460,292	GLENSHIRE 102,753/460,292	TOTAL				
		6,647	6,647	6,647	0.223883969	0.241959452	0.221370348	0.08955185	0.223234382					
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900 87,339		5,900 87,339	6,647 99,886	22,363	24,168	22,112	8,945	22,298					
1999 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	141,596	31,701	34,260	31,345	12,680	31,609					
2000 AQUATIC WORKS - BUILT IN FISH TA	5,000		5,000	5,000	32,820	35,470	32,452	13,128	32,725					
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725					
					RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					93,767	95,262	106,511	40,267	78,093	74,334		488,234		
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942	0.152250765		100.00%		
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319		146,596		
					RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					93,929	92,291	105,965	37,609	81,480	76,488	15,564	503,336		
					18.69%	18.34%	21.05%	7.47%	16.19%	15.20%	3.09%	100.00%		
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632		
					RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2009 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2009 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2009 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2009 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2009 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL		
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919		
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%		
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,715	161,632		
					RECALCULATION BASED ON 2015 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632
					RECALCULATION BASED ON 2015 CENSUS									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL
					91,738	91,834	88,298	38,356	67,590	74,884	46,627	49,340	62,493	611,160
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%
2016 HOME OFFICE VINYL FLOORING, CARPETING, EXTERIOR STUCCO, BUILD NEW OFFIC	149,012			149,012	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644
2017 NO ADDITIONS				310,644	46,629	46,678	44,881	19,496	34,355	38,062	23,700	25,079	31,764	310,644

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

SCHEDULE M

Page 14, Line 16
 Rental Amount for Movable Equipment

	Copy Machine	Dish Machine	Postage	Ice- Maker	Therapy Equipment	Maintenance Equipment	Telephone System	Event/ Supplies	Medical Equipment	Total
Direct Expense	3,204	583	593	600	15,217	1,672	32,785	3,991	46,884	105,529
Allocated from Management Company										2,496
Allocated from Therapy Masters										0
TOTAL	3,204	583	593	600	15,217	1,672	32,785	3,991	46,884	108,025