



Facility Name & ID Number Brentwood North Healthcare and Rehabilitation Centre, Inc.

# 0050112 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

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 248

	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	5,799	2,923	12,045	20,767	8
9	SNF/PED					9
10	ICF	17,397	8,771	0	26,168	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,196	11,694	12,045	46,935	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.85%

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 8,451

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Brentwood North Healthcare and Rehabilitat # 0050112 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

**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	416,773	32,805	21,352	470,930		470,930		470,930		1
2	Food Purchase		336,900		336,900	(23,416)	313,484		313,484		2
3	Housekeeping	102,239	14,624	156,398	273,261		273,261		273,261		3
4	Laundry			98,205	98,205		98,205		98,205		4
5	Heat and Other Utilities			232,853	232,853		232,853	4,924	237,777		5
6	Maintenance	124,295	21,289	88,337	233,921		233,921	13,274	247,195		6
7	Other (specify):* <b>Allocated Employee Benefits</b>							1,688	1,688		7
8	<b>TOTAL General Services</b>	643,307	405,618	597,145	1,646,070	(23,416)	1,622,654	19,886	1,642,540		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			63,587	63,587		63,587		63,587		9
10	Nursing and Medical Records	4,362,526	217,729	265,808	4,846,063		4,846,063		4,846,063		10
10a	Therapy	179,177	5,360	1,364,463	1,549,000		1,549,000	(147,556)	1,401,444		10a
11	Activities	154,532	10,500	3,656	168,688		168,688		168,688		11
12	Social Services	131,631		8,475	140,106		140,106		140,106		12
13	CNA Training										13
14	Program Transportation			26,393	26,393		26,393		26,393		14
15	Other (specify):* <b>Allocated Employee Benefits</b>							93,039	93,039		15
16	<b>TOTAL Health Care and Programs</b>	4,827,866	233,589	1,732,382	6,793,837		6,793,837	(54,517)	6,739,320		16
	<b>C. General Administration</b>										
17	Administrative	125,858		1,284,545	1,410,403		1,410,403	(1,284,585)	125,818		17
18	Directors Fees										18
19	Professional Services			412,219	412,219		412,219	(79,283)	332,936		19
20	Dues, Fees, Subscriptions & Promotions			75,880	75,880	4,590	80,470	(9,894)	70,576		20
21	Clerical & General Office Expenses	463,421	68,831	55,610	587,862	(4,590)	583,272	325,566	908,838		21
22	Employee Benefits & Payroll Taxes			739,183	739,183	23,416	762,599	(17,432)	745,167		22
23	Inservice Training & Education			700	700		700	1,106	1,806		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			5,097	5,097		5,097	4,016	9,113		25
26	Insurance-Prop.Liab.Malpractice			499,780	499,780		499,780	7,923	507,703		26
27	Other (specify):* <b>Allocated Employee Benefits</b>							80,523	80,523		27
28	<b>TOTAL General Administration</b>	589,279	68,831	3,073,014	3,731,124	23,416	3,754,540	(972,060)	2,782,480		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	6,060,452	708,038	5,402,541	12,171,031		12,171,031	(1,006,691)	11,164,340		29

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

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

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 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			122,391	122,391		122,391	645,932	768,323			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,374	2,374		2,374	880,383	882,757			32
33	Real Estate Taxes							141,325	141,325			33
34	Rent-Facility & Grounds			1,496,034	1,496,034		1,496,034	(1,496,034)				34
35	Rent-Equipment & Vehicles			101,071	101,071		101,071	7,651	108,722			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			1,721,870	1,721,870		1,721,870	179,257	1,901,127			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		546,465	25,655	572,120		572,120		572,120			39
40	Barber and Beauty Shops			65	65		65		65			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			369,463	369,463		369,463		369,463			42
43	Other (specify):* <b>Non-Allowable</b>			518,656	518,656		518,656	(518,656)				43
44	<b>TOTAL Special Cost Centers</b>		546,465	913,839	1,460,304		1,460,304	(518,656)	941,648			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	6,060,452	1,254,503	8,038,250	15,353,205		15,353,205	(1,346,090)	14,007,115			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	(13,673)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(445)	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	(22,253)	43		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	(489,613)	43		24
25	Fund Raising, Advertising and Promotional	(5,737)	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:	(312,175)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (843,896)		\$	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)	(502,194)		34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (502,194)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,346,090)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Brentwood North Healthcare and Rehabilitation Centre, Inc.

ID# 0050112

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Non-allowable patient clothing	\$ (608)	43	1
2	Non-allowable professional fees	(128,172)	19	2
3	Non-allowable auto expense - marketing	(4,800)	25	3
4	Non-allowable Illinois Council on Long Term Care Dues	(12,634)	20	4
5	Non-allowable interest expense	(3,388)	32	5
6	Non-allowable marketing salaries	(142,922)	21	6
7	Non-allowable marketing employee benefits	(17,432)	22	7
8	Non-allowable bank charges	(2,219)	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	<b>Total</b>	(312,175)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Brentwood North Healthcare and Rehabilitation Centre, Inc.

# 0050112

Report Period Beginning:

01/01/2018

Ending:

12/31/2018

**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	4,924	0	0	0	0	0	0	0	0	4,924	5
6	Maintenance	0	0	13,274	0	0	0	0	0	0	0	0	13,274	6
7	Other (specify):*	0	0	1,688	0	0	0	0	0	0	0	0	1,688	7
8	<b>TOTAL General Services</b>	<b>0</b>	<b>0</b>	<b>19,886</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>19,886</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	(147,556)	0	0	0	0	0	0	(147,556)	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	93,039	0	0	0	0	0	0	93,039	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,517)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(54,517)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(1,284,585)	0	0	0	0	0	0	0	0	(1,284,585)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(128,172)	0	20,170	7,083	21,636	0	0	0	0	0	0	(79,283)	19
20	Fees, Subscriptions & Promotions	(12,634)	0	285	0	2,455	0	0	0	0	0	0	(9,894)	20
21	Clerical & General Office Expenses	(156,595)	0	436,833	75	45,253	0	0	0	0	0	0	325,566	21
22	Employee Benefits & Payroll Taxes	(17,432)	0	0	0	0	0	0	0	0	0	0	(17,432)	22
23	Inservice Training & Education	0	0	582	0	524	0	0	0	0	0	0	1,106	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(4,800)	0	7,139	0	1,677	0	0	0	0	0	0	4,016	25
26	Insurance-Prop.Liab.Malpractice	0	0	4,873	0	3,050	0	0	0	0	0	0	7,923	26
27	Other (specify):*	0	0	76,438	0	4,085	0	0	0	0	0	0	80,523	27
28	<b>TOTAL General Administration</b>	<b>(319,633)</b>	<b>0</b>	<b>(738,265)</b>	<b>7,158</b>	<b>78,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(972,060)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(319,633)</b>	<b>0</b>	<b>(718,379)</b>	<b>7,158</b>	<b>24,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,006,691)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Brentwood North Healthcare and Rehabilitation Centre, Inc # 0050112 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

## 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	9,535	636,397	0	0	0	0	0	0	0	645,932	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,388)	0	0	883,771	0	0	0	0	0	0	0	880,383	32
33	Real Estate Taxes	0	0	6,090	135,235	0	0	0	0	0	0	0	141,325	33
34	Rent-Facility & Grounds	0	0	0	(1,496,034)	0	0	0	0	0	0	0	(1,496,034)	34
35	Rent-Equipment & Vehicles	0	0	7,651	0	0	0	0	0	0	0	0	7,651	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(3,388)</b>	<b>0</b>	<b>23,276</b>	<b>159,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,257</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	0	0	0	0	0	0	0	0	0	0	0	0	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):*	(520,875)	0	0	2,219	0	0	0	0	0	0	0	(518,656)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(520,875)</b>	<b>0</b>	<b>0</b>	<b>2,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(518,656)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(843,896)</b>	<b>0</b>	<b>(695,103)</b>	<b>168,746</b>	<b>24,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,346,090)</b>	<b>45</b>

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
AMJED Trust dated 1/04/07	99.10 %	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	Total from Page 6A	\$ 1,284,585	Glen Health and Home Management, Inc.	A	\$ 589,482	\$ (695,103)	1
2	V							2
3	V	Total from Page 6B	1,498,693	Brentwood Healthcare Real Estate LLC.	B	1,667,439	168,746	3
4	V							4
5	V	Total from Page 6C	1,120,555	Therapy Masters, Inc.	C	1,144,718	24,163	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		\$ 3,903,833			\$ 3,401,639	\$ * (502,194)	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	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 %	Glen Saint Andrew Living Community LLC.	Niles				19
20	Sidney Glenner	0.50 %						20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Administrative Service Fees	\$ 1,284,585	Glen Health and Home Management, Inc.	A	\$	\$ (1,284,585)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	4,924	4,924
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,143	4,143
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	20,170	20,170
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	285	285
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	22,434	22,434
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	78,126	78,126
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	582	582
23	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	7,139	7,139
24	V	26 Insurance		Glen Health and Home Management, Inc.	A	4,873	4,873
25	V	30 Depreciation		Glen Health and Home Management, Inc.	A	9,535	9,535
26	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	6,090	6,090
27	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	7,651	7,651
28	V	6 Janitorial Salaries		Glen Health and Home Management, Inc.	A	9,131	9,131
29	V	17 Officer's Salaries		Glen Health and Home Management, Inc.			
30	V	21 Administrative Salaries		Glen Health and Home Management, Inc.	A	414,399	414,399
31	V	22 Employee Benefits		Glen Health and Home Management, Inc.	A	(78,126)	(78,126)
32	V	7 Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	1,688	1,688
33	V	27 Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	76,438	76,438
34	V						
35	V						
36	V						
37	V			A - Ownership: Glenner 1995 Family Trust 58.50 % and Sidney Glenner 41.50 %			
38	V						
39	Total		\$ 1,284,585			\$ 589,482	\$ * (695,103)

\* 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	\$ 867,137	\$ 867,137	15
16	V	30 Depreciation		Brentwood Healthcare Real Estate LLC	B	636,397	636,397	16
17	V	33 Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	135,235	135,235	17
18	V	34 Rental Income	1,496,034	Brentwood Healthcare Real Estate LLC	B		(1,496,034)	18
19	V	32 Interest Income	2,659	Brentwood Healthcare Real Estate LLC	B		(2,659)	19
20	V	19 Professional Fees		Brentwood Healthcare Real Estate LLC	B	7,083	7,083	20
21	V	32 Amortization of Mortgage Costs		Brentwood Healthcare Real Estate LLC	B	19,293	19,293	21
22	V	21 Office Expense		Brentwood Healthcare Real Estate LLC	B	75	75	22
23	V	43 Bank Charges		Brentwood Healthcare Real Estate LLC	B	2,219	2,219	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			SLG Limited Partnership 100.00 %				33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,498,693			\$ 1,667,439	\$ * 168,746	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	\$ 1,120,555	Therapy Masters, Inc.	C	\$ 972,999	\$ (147,556)
16	V	19 Professional Fees		Therapy Masters, Inc.	C	21,636	21,636
17	V	20 Licenses, Permits, and Inspection		Therapy Masters, Inc.	C	2,455	2,455
18	V	6 Repairs and Maintenance		Therapy Masters, Inc.	C		
19	V	21 Clerical		Therapy Masters, Inc.	C	45,253	45,253
20	V	22 Employee Benefits and Payroll		Therapy Masters, Inc.	C	97,124	97,124
21	V	23 Training and Education		Therapy Masters, Inc.	C	524	524
22	V	25 Auto Expenses		Therapy Masters, Inc.	C	1,677	1,677
23	V	21 Clerical Salaries		Therapy Masters, Inc.	C		
24	V	22 Employee Benefits		Therapy Masters, Inc.	C	(97,124)	(97,124)
25	V	15 Employee Benefits - Therapy		Therapy Masters, Inc.	C	93,039	93,039
26	V	27 Employee Benefits - Clerical		Therapy Masters, Inc.	C	4,085	4,085
27	V	26 Liability Insurance		Therapy Masters, Inc.	C	3,050	3,050
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		\$ 1,120,555			\$ 1,144,718	\$ * 24,163

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

Facility Name & ID Number Brentwood North Healthcare and Rehabilita # 0050112 Report Period Beginning: 01/01/2018 Ending: 12/31/2018

## 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 %		5	7.97%	Salary	\$	Ln 17, Co 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	63,676	3	7.97%	Salary	6,825	Ln 21, Co 7	2
3	Daniel Glenner	President	Administrative	0.00 %	186,184	4	7.97%	Salary	19,956	Ln 21, Co 7	3
4	Elliot Glenner	Dir of Purchasing	Administrative	0.00 %	71,367	3	7.97%	Salary	7,649	Ln 21, Co 7	4
5											5
6											6
7											7
8											8
9											9
10		See Schedule B									10
11											11
12											12
13								TOTAL	\$ 34,430		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 Healthcare and Rehabilitation Centre, In # 0050112 Report Period Beginning: 01/01/2018 Ending: 2/31/2018

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	484,819	8	\$ 50,867	\$ 46,935	\$ 4,924	1	
2	6	Repairs and Maintenance	Resident Days	484,819	8	42,798	46,935	4,143	2	
3	19	Professional Fees	Resident Days	484,819	8	208,351	46,935	20,170	3	
4	20	Licenses, Permits and Inspection	Resident Days	484,819	8	2,942	46,935	285	4	
5	21	Clerical	Resident Days	484,819	8	231,735	46,935	22,434	5	
6	22	Employee Benefits and Payroll	Resident Days	484,819	8	807,011	46,935	78,126	6	
7	23	Training and Education	Resident Days	484,819	8	6,016	46,935	582	7	
8	25	Auto Expenses	Resident Days	484,819	8	73,746	46,935	7,139	8	
9	26	Insurance	Resident Days	484,819	8	50,335	46,935	4,873	9	
10	30	Depreciation	Resident Days	484,819	8	98,490	46,935	9,535	10	
11	33	Real Estate Taxes	Resident Days	484,819	8	62,907	46,935	6,090	11	
12	35	Equipment and Vehicle Rental	Resident Days	484,819	8	79,032	46,935	7,651	12	
13	6	Janitorial Salaries	Resident Days	484,819	8	94,316	94,316	46,935	9,131	13
14	0								14	
15	21	Administrative Salaries	Resident Days	484,819	8	4,280,568	4,280,568	46,935	414,399	15
16	22	Employee Benefits	Payroll						(78,126)	16
17	7	Employee Benefits - Janitorial	Payroll						1,688	17
18	27	Employee Benefits - Admin	Payroll						76,438	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 6,089,114	\$ 4,374,884	\$ 589,482	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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	SLG Limited Partnership	X		Mortgage	\$86,367.26	8/28/2008	\$ 15,180,000	\$ 4,012,850	9/01/2033	0.0525	\$	1								
2												2								
3	MB Financial Bank		X	Working Capital		12/1/2015	1,463,981		1/04/2018	0.2673		37,120	3							
4	Popular Bank		X	Mortgage	\$48,333.33	12/30/16	14,500,000	13,388,333	12/31/2019	0.0630		829,003	4							
5	Popular Bank		X	Amortization of Mortgage Costs								19,293	5							
<b>Working Capital</b>																				
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	7,258,638		0.0525			7							
8													8							
9	TOTAL Facility Related				\$134,700.59		\$ 40,108,621	\$ 24,717,532				\$ 885,416	9							
<b>B. Non-Facility Related*</b>																				
10													10							
11													11							
12										Interest Income Offset:		(2,659)	12							
13													13							
14	TOTAL Non-Facility Related						\$	\$				\$ (2,659)	14							
15	TOTALS (line 9+line14)						\$ 40,108,621	\$ 24,717,532				\$ 882,757	15							

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

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

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

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

**B. Real Estate Taxes**

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

1. Real Estate Tax accrual used on 2017 report.		\$	<b>144,000</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>135,234</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).		\$	<b>(8,766)</b>	<b>3</b>
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<b>144,000</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>135,234</b>	<b>7</b>
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	2013	<u>174,219</u>	<u>8</u>	
	2014	<u>176,668</u>	<u>9</u>	
	2015	<u>138,942</u>	<u>10</u>	
	2016	<u>136,351</u>	<u>11</u>	
	2017	<u>135,234</u>	<u>12</u>	
<b>See Attached Schedule G For Calculation Of 2018 Real Estate Tax Accrual.</b>				

<b>FOR BHF USE ONLY</b>			
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2017	\$	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$	<b>16</b>

**NOTES:**

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

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Brentwood North Healthcare and Rehabilitation Centre, Inc. COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0050112

CONTACT PERSON REGARDING THIS REPORT Michael Bilek

TELEPHONE (847) 674-5454, ext # 8215 FAX #: (847) 674-8311

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(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>2,794.03</u>	\$ <u>2,794.03</u>
2. <u>15-35-200-001</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>124,473.43</u>	\$ <u>124,473.43</u>
3. <u>15-35-200-016</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>2,568.21</u>	\$ <u>2,568.21</u>
4. <u>15-35-200-002</u>	<u>3705 Deerfield Rd, Riverwoods, IL</u>	\$ <u>5,397.93</u>	\$ <u>5,397.93</u>
5. <u>Allocated from Management Co:</u>		\$ <u>71,470.00</u>	\$ <u>6,090.00</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>206,703.60</u></u>	\$ <u><u>141,323.60</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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 Healthcare and Rehabilitation Centre, Inc.

# 0050112

Report Period Beginning:

01/01/2018 Ending:

12/31/2018

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.

**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	\$	\$ 3,533,533	4
5											5
6	See Attached				175,589						6
7	Schedule J										7
8											8
	<b>Improvement Type**</b>										
9		Rooftop condenser unit	2008		7,920	396	10	396		7,920	9
10		Ceramic tile installation	2010		3,679	368	10	368		3,128	10
11		Elevator hydraulic jack assembly	2010		21,500	2,150	10	2,150		18,275	11
12		Installation of roof drains and patch roof	2010		11,400	1,140	10	1,140		9,690	12
13		Install aluminum paneling for exterior substructure	2011		3,135	314	10	314		2,355	13
14		Furnish and install air-conditioning unit	2011		3,015	302	10	302		2,265	14
15		Sidewalk and curb concrete project	2011		4,000	400	10	400		3,000	15
16		Remove wallpaper, plaster and paint medical room and back entrance	2011		5,255	526	10	526		3,945	16
17		Remove wallpaper, plaster & paint, install laminated floor in media room	2011		6,840	684	10	684		5,130	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		22,883	19
20		resident rooms									20
21		Remove and install wallpaper, painting project in lobby	2011		11,861	1,186	10	1,186		8,895	21
22		Remove and install wallpaper, paint resident rooms	2011		5,100	510	10	510		3,825	22
23		Two Carrier rooftop heating/cooling units	2011		24,569	2,457	10	2,457		18,427	23
24		Remove wallpaper, plaster & painting project in main bathroom and	2011		3,425	343	10	343		2,572	24
25		resident rooms									25
26		Remove carpet and install vinyl tile flooring in dining room	2011		4,800	480	10	480		3,600	26
27		Purchase Rheem 120 gallon hot water storage tank	2011		3,135	314	10	314		2,355	27
28		Remove wallpaper, paint, furnish and install cove base in resident rooms	2012		4,100	410	10	410		2,665	28
29		Furnish and install ceramic floor and wall tile, grab bars, paint in showers	2012		34,080	3,408	10	3,408		22,152	29
30		and tub rooms									30
31		Remove and install wallpaper, paint, cove base in resident rooms,	2012		7,350	735	10	735		4,778	31
32		nurses station and staff bathrooms									32
33		Bohn evaporator and condenser	2012		13,660	1,366	10	1,366		8,879	33
34		Furnish and install fire rated door	2013		6,400	640	10	640		3,520	34
35		Furnish AO Smith 275,000 BTU water heater	2013		7,283	728	10	728		4,004	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 Healthcare and Rehabilitation Centre, Inc.

# 0050112

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

## 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	\$	\$ 6,314	37
38	Roof restoration project	2013	5,700	570	10	570		3,135	38
39	Furnish AO Smith 250,000 BTU water heater	2013	6,885	689	10	689		3,789	39
40	Parking lot paving	2014	16,514	1,651	10	1,651		7,430	40
41	Replace evaporator coil, temp control & valves in walk-in cooler	2014	4,024	402	10	402		1,809	41
42	Telephone wiring project	2014	4,914	491	10	491		2,121	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		11,893	44
45	Corridor Bathrooms: furnish and install new toilets, ceramic tile on floors and walls, wallcovering	2015	457,651	45,765	10	45,765		160,178	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		3,465	53
54	Break out and pour concrete floor in main dining room; new	2015	9,141	914	10	914		3,199	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		4,113	56
57	Furnish and install outlets, relocate outlets and call light	2015	14,300	1,430	10	1,430		5,005	57
58	Multizone split inverter coil system fan and install 25 feet of	2015	4,574	457	10	457		1,600	58
59	insulated tubing								59
60	Backflow preventer replacement	2015	4,840	484	10	484		1,694	60
61	Installation of light fixture units in resident rooms	2015	4,800	480	10	480		1,680	61
62	Purchase of glass mosaic tile in bathrooms, grab bars, light	2015	5,827	582	10	582		2,037	62
63	fixtures and sinks								63
64	Installation of light fixture units in resident rooms	2015	4,800	480	10	480		1,680	64
65	Dementia Coordinators Office: remove cove base, purchase	2015	33,844	3,384	10	3,384		11,844	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)		\$ 10,213,320	\$ 422,880		\$ 422,880	\$	\$ 3,933,267	70

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

Facility Name &amp; ID Number Brentwood North Healthcare and Rehabilitation Centre, Inc.

# 0050112

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

## 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>		\$ 10,213,320	\$ 422,880		\$ 422,880	\$	\$ 3,933,267	1
2	Main Dining Room: remove cove base, custom carpet installation	2015	110,278	11,028	10	11,028		38,598	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		17,560	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		76,314	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		51,245	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		2,960	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		3,779	32
33	grab bars								33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 10,823,734	\$ 483,922		\$ 483,922	\$	\$ 4,123,723	34

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

Facility Name &amp; ID Number Brentwood North Healthcare and Rehabilitation Centre, Inc.

# 0050112

Report Period Beginning:

01/01/2018 Ending: 12/31/2018

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 10,823,734	\$ 483,922		\$ 483,922	\$	\$ 4,123,723	1
2	East Dining Room: remove flooring, install pure vinyl tile	2016	16,228	1,623	10	1,623		4,057	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		26,200	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		1,950	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		8,858	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		14,450	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		3,500	31
32	valves, install flooring, wall tile, wallpaper, install light fixture,								32
33	and reinstall toilet								33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 11,059,792	\$ 507,528		\$ 507,528	\$	\$ 4,182,738	34

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

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 11,059,792	\$ 507,528		\$ 507,528	\$	\$ 4,182,738	1
2	Far West Resident Rooms: electric work, new outlets	2016	3,000	300	10	300		750	2
3	Nurses Station: electric work, install and relocate lights,	2016	3,200	320	10	320		800	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		1,875	6
7	in shower								7
8	Furnish and install conduit, paint in 32 resident rooms	2016	30,500	3,050	10	3,050		7,625	8
9	Furnish and install 94 double plug USB wall sockets	2016	7,850	785	10	785		1,963	9
10	Reface and revarnish one side of 27 doors	2016	4,950	495	10	495		1,238	10
11	Purchase of outdoor air-conditioning system	2016	6,303	630	10	630		1,575	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		141,445	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	Fire alarm system project throughout the facility	2017	7,254	725	10	725		1,088	20
21	Replacement of smoke detectors throughout the facility	2017	2,564	256	10	256		384	21
22	Replacement of fire alarm panel	2017	15,549	1,550	10	1,550		2,327	22
23	Fire alarm system modifications	2017	17,870	1,787	10	1,787		2,681	23
24	Replacement of fire alarm panel-credit	2017	(15,549)	(1,550)	10	(1,550)		(2,327)	24
25	Elevator traveling cable installation	2018	3,783	189	10	189		189	25
26	Replace walk in cooler doors	2018	5,100	255	10	255		255	26
27									27
28	Interior remodel project (Draw # 4): Furnish and installation of	2017	576,294	57,629	10	57,629		105,654	28
29	ceilings, doors, electrical project, lighting, flooring, millwork,								29
30	wall coverings , wall treatments throughout the first floor								30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,301,746	\$ 631,277		\$ 631,277	\$	\$ 4,450,260	34

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

**XI. OWNERSHIP COSTS (continued)**

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12D, Carried Forward</b>	\$ 12,301,746	\$ 631,277		\$ 631,277	\$	\$ 4,450,260		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16	See Attached Schedule L:								16
17	Leasehold Improvements Allocated from Management Company:	1998	9,670				24,428		17
18	Leasehold Improvements Allocated from Management Company:	1999	4,038						18
19	Leasehold Improvements Allocated from Management Company:	2000	484						19
20	Leasehold Improvements Allocated from Management Company:	2008	1,456						20
21	Leasehold Improvements Allocated from Management Company:	2016	14,426						21
22	Leasehold Improvements Allocated from Management Company:	2018	1,227						22
23									23
24									24
25									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>	\$ 12,333,047	\$ 631,277		\$ 631,277	\$	\$ 4,474,688		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	\$ 1,301,630	\$ 134,218	\$ 134,218	\$	5, 10 years	\$ 482,374	71
72	Current Year Purchases	3,288	164	164		5, 10 years	1,641	72
73	Fully Depreciated Assets	2,579,474	2,664	2,664		5, 7 years	2,579,474	73
74	Allocated from Therapy Masters, Mgt Co:	67,933					60,099	74
75	TOTALS	\$ 3,952,325	\$ 137,046	\$ 137,046	\$		\$ 3,123,588	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:			\$ 13,991	\$	\$	\$	5 years	\$ 13,991	76
77										77
78										78
79										79
80	TOTALS			\$ 13,991	\$	\$	\$		\$ 13,991	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)	\$ 18,680,831	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 768,323	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 768,323	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,612,267	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	<b>TOTAL</b>				\$			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.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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: \$ 103,922 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>4,800</u>	19
20					20
21	<b>TOTAL</b>		\$	\$ <u>4,800</u>	21

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

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

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

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

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

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 3	hrs	\$	7,558	\$ 515,432	\$	7,558	\$ 515,432	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		1,645	123,975		1,645	123,975	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		11,268	725,056	5,360	11,268	730,416	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				546,465		546,465	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Dialysis Techs</u>	Ln 10, Col 1	9,112 hours	179,177				9,112	179,177	12
13	Radiology and Laboratory Other (specify):	Ln 39, Col 3				25,655			25,655	13
14	<b>TOTAL</b>			\$ 179,177	20,471	\$ 1,390,118	\$ 551,825	29,583	\$ 2,121,120	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 Healthcare and Rehabilitation Centre, Inc # 0050112 Report Period Beginning: 01/01/2018 Ending: 12/31/2018  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2018 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (1,360,687)	\$ (766,057)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>1,378,129</u> )	7,028,040	7,028,040	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	335,600	335,600	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	2,580,577	4,132,921	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 8,583,530	\$ 10,730,504	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,381,468	13
14	Buildings, at Historical Cost		9,345,826	14
15	Leasehold Improvements, at Historical Cost	550,717	2,987,221	15
16	Equipment, at Historical Cost	683,610	3,966,316	16
17	Accumulated Depreciation (book methods)	(629,835)	(7,612,267)	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 (spec <u>Mortgage Costs(net)</u> )		427,236	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 604,492	\$ 11,495,800	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 9,188,022	\$ 22,226,304	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 9,634,995	\$ 9,634,995	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	606,951	606,951	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		144,000	32
33	Accrued Interest Payable	622,986	696,291	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>	2,230,917	2,230,917	36
37	<u>Loan Payable - Line of Credit:</u>	2,222,292	2,222,292	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 15,318,141	\$ 16,115,446	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		4,012,850	39
40	Mortgage Payable		12,808,333	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Stockholders:</u>	7,316,349	7,316,349	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 7,316,349	\$ 24,137,532	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 22,634,490	\$ 40,252,978	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (13,446,468)	\$ (18,026,674)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 9,188,022	\$ 22,226,304	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(12,667,351)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>Year-End AJE @ 12/31/17 posted</b>	<b>109,748</b>	<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(12,557,603)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(888,865)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(888,865)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(13,446,468)</b>	<b>24</b>

\* 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**

I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,246,194	1
2	Discounts and Allowances for all Levels	(3,234,169)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 11,012,025	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,481,896	6
7	Oxygen	56,312	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,538,208	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	497,547	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	125,971	19
20	Radiology and X-Ray	11,726	20
21	Other Medical Services	260,021	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 895,265	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	18,842	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 18,842	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28			28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,464,340	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,646,070	31
32	Health Care	6,793,837	32
33	General Administration	3,731,124	33
<b>B. Capital Expense</b>			
34	Ownership	1,721,870	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,090,841	35
36	Provider Participation Fee	369,463	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,353,205	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(888,865)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (888,865)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 3,556,511	44
45	Private Pay - Net Inpatient Revenue	2,730,837	45
46	Medicare - Net Inpatient Revenue	3,780,915	46
47	Other-(specify) <b>Insurance-Net Inpatient Revenue</b>	650,293	47
48	Other-(specify) <b>Veterans-Net Inpatient Revenue</b>	293,469	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 11,012,025	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 Healthcare and Rehabilitation Centre, Inc # 0050112

Report Period Beginning: 01/01/2018

Ending: 12/31/2018

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	1,888	2,238	\$ 122,989	\$ 54.95	1
2	Assistant Director of Nursing	1,948	2,164	91,460	42.26	2
3	Registered Nurses	53,321	59,350	1,817,779	30.63	3
4	Licensed Practical Nurses	12,574	13,326	484,470	36.36	4
5	CNAs & Orderlies	105,606	116,311	1,717,198	14.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	37,482	18.02	9
10	Activity Assistants	7,539	9,014	117,050	12.99	10
11	Social Service Workers	5,409	6,050	131,631	21.76	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,961	6,662	115,566	17.35	14
15	Cook Helpers/Assistants	22,080	24,405	301,207	12.34	15
16	Dishwashers					16
17	Maintenance Workers	5,014	5,868	124,295	21.18	17
18	Housekeepers	6,816	6,901	102,239	14.82	18
19	Laundry					19
20	Administrator	2,080	2,080	125,858	60.51	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	18,704	21,445	527,870	24.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,080	2,247	43,014	19.14	31
32	Other Health C: <u>Dialysis Techs</u>	7,969	9,112	179,177	19.66	32
33	Other(specify) <u>Ward Clerks</u>	1,875	1,924	21,167	11.00	33
34	TOTAL (lines 1 - 33)	262,944	291,177	\$ 6,060,452 *	\$ 20.81	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	\$ 21,352	Ln 1, Col 3	35
36	Medical Director	Monthly	63,587	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	10,500	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	72	3,656	Ln11, Col 3	44
45	Social Service Consultant	135	8,475	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	207	\$ 107,570		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	3,962	\$ 237,710	Ln10, Col 3	50
51	Licensed Practical Nurses	332	17,248	Ln10, Col 3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	4,294	\$ 254,958		53



**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$22,652
- (3) Did the nursing home make political contributions or payments to a political 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. \$ 46,365 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. \$ 369,463  
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 benefit on Schedule V. \$ 23,416 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**  
**12/31/2018**

**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	Glen Saint Andrew Living Comm	
Sidney Glenner	0	0	0	0	0	0	0	0
Jonathan Glenner	10,738	11,328	11,243	4,382	7,158	10,353	8,475	63,677
Daniel Glenner	31,396	33,121	32,874	12,812	20,929	30,271	24,780	186,183
Elliot Glenner	12,034	12,696	12,601	4,911	8,022	11,603	9,499	71,366
Total compensation received from other Nursing Homes	54,168	57,145	56,718	22,105	36,109	52,227	42,754	321,226

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services  
 Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,387
Point ClickCare	Computers	73,124
Creative Technology Solutions	Computers	42,084
Net Health	Computers	12,750
Kronos	Computers	27,325
Comcast Business	Computers	15,600
Microsoft Corporation	Computers	5,790
Approved Admissions	Admissions Consulting	219
RSM	Accounting	39,084
Much Shelist	Legal	2,481
Marilyn P. Dunn	Legal	180
O'Hagan LLC	Legal	2,703
Vanek, Larson & Kolb LLC	Legal - A/R Collections	983
Chicago Valet	Marketing	9,311
Professional Search Network	Employment Search	19,000
Signet Healthcare Consultants, Inc.	Billing Consultants	40,800
Personnel Planners, Inc.	Unemployment Consulting	840
Resolute Healthcare Solutions	Healthcare Executive Search Consultants	3,363
Platinum Billing Solutions	A/R Collections	107,745
GCHMO, Inc.	Managed Care Consulting	4,450
Total Schedule V, Line 19, Col. 3		<u>412,219</u>
Allocated from Management Co:		
Point ClickCare - Computer Service		-58
Kronos - Computer Services		895
Health Data Systems, Inc. - Computer Services		322
Creative Tech Solutions - Computer Services		194
MB Financial Bank - LOC fees		4,155
Marcum - Accounting Services		349
McGladrey - Accounting Services		6,096
Polsinelli - Legal		1,706
Govig - Legal		2,323
Change Healthcare - Healthcare Technology and Business Solutions		116
Marilyn Dunn - Legal		17
Perspectives - Human Resource Consulting		36
TWG Benefits - 401K Plan Management		172
Company Nurse - W/C Consulting		8
Much Shelist - Legal		1,485
Julie Mchugh - MDS Consulting		1,261
Murphy Consulting - HUD Consulting		77
Birdseye - Payroll Management Consulting		290
Saul Ewing Arnstein and Lehr - Legal retainer		726
Total allocated from Management Co.		<u>20,170</u>
Allocated from Therapy Masters, Inc.:		
Virtu Senses - Computer Services		1,399
Kronos - Computer Services		6,084
Casamba - Computer Services		7,591
Health Data Systems - Computer Services		136
Post Acute Consulting		1,604
Career Tree Network - Therapy Recruitment		3,262
Theracore - Business Consulting		1,078
Personnel Planners - Financial consulting		129
RSM - Accounting Services		287
TWG Benefits		66
Total allocated from Therapy Masters:		<u>21,636</u>
Allocated from Brentwood Healthcare Real Estate LLC:		
Duane Morris - Legal		7,083
Total allocated from Brentwood Healthcare Real Estate LLC:		<u>7,083</u>
Non-Allowable Expenses:		
Platinum Billing Solutions - A/R Collections		-107,745
RSM - Accounting Services		-4,033
Chicago Valet - Marketing		-9,311
Duane Morris - Bank Financing - out of period		-7,083
Total Non-Allowable Expenses:		<u>-128,172</u>
Total adjustments page 21, Sch C.		<u>-79,283</u>
Total Schedule V, line 19, column 8		<u>332,936</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	31,073
FUTA	-65
SUTA	1,723
Insurance - Hospital	46,870
Workers Compensation Insurance	-1,475
	<u>78,126</u>
Total allocated from Management Co.	<u>78,126</u>
Employee Benefits reclassified to Lines 7, 27	-78,126
Allocated from Therapy Masters, Inc.:	
FICA taxes	51,129
FUTA	1141
SUTA	1879
Insurance - Hospital	36,900
Workers Compensation Insurance	6,074
	<u>97,124</u>
Total allocated from Therapy Masters, Inc. Co.	<u>97,124</u>
Employee Benefits reclassified to Lines 15,27	-97,124
Total allocated to Page 21	<u>0</u>

Brentwood North Healthcare and Rehabilitation Centre, Inc.  
Provider I.D. # 50112  
12/31/2018

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ACCRUED RENT	533,646
ACCRUED MNGMT FEES	1,768,001
REFUNDS EXCHANGE	(57,913)
ADVANCE FROM HFS	(12,322)
FEDERAL U/C	(3,217)
STATE U/C	2,722
Total, Page 17, Line 36	<u>2,230,917</u>

SCHEDULE F

**SCHEDULE VI. ADJUSTMENT DETAIL**

Schedule A. Nonallowable Expenses

Page 5

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFERENCE</u>
Patient clothing	-608	43
Non-allowable professional fees	-128,172	19
Non-allowable auto expense - marketing	-4,800	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-12,634	20
Non-allowable marketing salaries	-142,922	21
Non-allowable marketing employee benefits	-17,432	22
Non-allowable bank charges	-2,219	43
Non-allowable interest expense	-3,388	32
Total	<u>-312,175</u>	

**Brentwood Healthcare Real Estate LLC  
Accrued Real Estate Taxes  
12/31/2018**

**SCHEDULE G**

	Accrued 1/01/18	Payments	Expense	Accrued 12/31/18
Balance @ 1/01/18 - G/L# 230	<u>(144,000.00)</u>		<u>(144,000.00)</u>	
2017 Real Estate Taxes Paid		135,233.60	135,233.60	
Estimated 2017 real estate taxes:				
2016 taxes	135,233.60			
Estimated increase	5.00%			
Estimated 2017 taxes	<u>141,995.28</u>			
<b>USE</b>	<u>144,000.00</u>		144,000.00	(144,000.00)
<b>Totals</b>	<u>(144,000.00)</u>	135,233.60	135,233.60	(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%
2017	135,233.60	(1,117.05)	-0.82%

Provider Name: Brentwood North HC Rehabilitation

Provider I.D. #: 50112

Year Ended: December 31, 2018

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Anna Nelson-Clark	2/15/18	Skokie	Dr. Yakov Weil	100
Anna Nelson-Clark	5/17/18	Riverwoods	Affiliated Dialysis	600
			Allocated From Management Company	582
			Allocated From Therapy Masters	524
			Total	<u>1,806</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	4,800	297	5,097
Non-allowable auto expense - marketing			-4,800
Allocated from Management Company			7,139
Allocated from Therapy Masters			1,677
<b>TOTAL</b>	<b>4,800</b>	<b>297</b>	<b>9,113</b>



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	38,286
Employment fees	29,430
Collaborative Healthcare Urgency Group Fee	1,175
Joint Commission Annual Certification, Program Fee	6,400
Secretary of State Annual Report Fee	250
State Fire Marshall Inspection Fee	70
Village of Riverwoods Inspection Fee	120
Lake County Health Dept & Comm Fees	0
CLIA Laboratory Program	150
Non-allowable Illinois Council on Long Term Care Dues	-12,634
Total allocated to Page 21	<u>63,246</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	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					103,052,460,292 0.223883969	111,372,460,292 0.241959452	101,895,460,292 0.221370348	41,220,460,292 0.08955185	102,753,460,292 0.223234382							
1988 PARKING LOT REPAVING LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	5,900	6,647	6,647	6,647												
	87,339		87,339	87,339	22,363	24,168	22,112	8,945	22,298							
1989 LEASEHOLD IMPROVEMENTS - ADDITIONAL CONSTRUCTION COSTS FARGO BUILDING	41,710		41,710	41,710	31,701	34,260	31,345	12,680	31,609							
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000	32,820	35,470	32,452	13,128	32,725							
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725							
<b>RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE		TOTAL				
					93,787	93,262	100,511	40,267	78,093	74,334		488,234				
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949842	0.152250765		100.00%				
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448	22,319		146,596				
<b>RECALCULATION BASED ON 2008 CENSUS - New facility added in 2008 (Brentwood partial year 9/1/08-12/31/08)</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					93,929	92,291	105,995	37,909	81,480	76,498	15,864	503,336				
					18.86%	18.34%	21.05%	7.47%	16.19%	15.25%	3.89%	100.00%				
2008 INSTALLATION OF IRRIGATION SYSTEM				15,036	30,163	29,637	34,028	12,077	26,165	24,565	4,998	161,632				
<b>RECALCULATION BASED ON 2009 CENSUS - New facility added in 2008 (Brentwood) is now allocated over full year in 2009</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
<b>RECALCULATION BASED ON 2009 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2010 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
					27,464	26,890	31,387	11,205	24,320	24,452	14,896	160,314				
					-226	-220	-258	-93	-200	-201	-119	-1,318				
					Amounts as reported on cost report. Differences due to error in formula: (Total allocated over 99.18 % not 100.00 %)											
<b>RECALCULATION BASED ON 2009 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2011 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
<b>RECALCULATION BASED ON 2009 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2012 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
<b>RECALCULATION BASED ON 2009 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2013 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
<b>RECALCULATION BASED ON 2009 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	TOTAL				
					92,668	90,627	105,904	37,909	82,060	82,504	49,247	540,919				
					17.13%	16.75%	19.58%	7.01%	15.17%	15.25%	9.10%	100.00%				
2014 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520	24,653	14,716	161,632				
<b>CALCULATION BASED ON 2015 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL		
					91,738	91,834	88,288	38,356	67,590	74,884	46,827	49,340	62,493	611,180		
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%		
2015 NO ADDITIONS				161,632	24,262	24,287	23,352	10,144	17,875	19,804	12,331	13,049	16,527	161,632		
<b>CALCULATION BASED ON 2015 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL		
					91,738	91,834	88,288	38,356	67,590	74,884	46,827	49,340	62,493	611,180		
					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 OFFICES	149,012			149,012	46,829	46,678	44,881	19,496	34,355	38,062	23,790	25,079	31,764	310,644		
<b>CALCULATION BASED ON 2015 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	BALLARD	GSALC	TOTAL		
					91,738	91,834	88,288	38,356	67,590	74,884	46,827	49,340	62,493	611,180		
					15.01%	15.03%	14.45%	6.28%	11.06%	12.25%	7.63%	8.07%	10.23%	100.00%		
2017 NO ADDITIONS				310,644	46,829	46,678	44,881	19,496	34,355	38,062	23,790	25,079	31,764	310,644		
<b>CALCULATION BASED ON 2018 CENSUS</b>																
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE	GLENLAKE	BRENTWOOD	GSALC	TOTAL			
					77,316	77,898	73,840	30,132	49,223	71,194	46,939	58,281	494,819			
					15.95%	16.07%	15.23%	6.22%	10.15%	14.68%	9.68%	12.02%	100.00%			
2018 CLOUD BASED DOOR SECURITY ACCESS SYSTEM PURCHASE OF COMPRESSOR AND WIRING FOR ROOF REMOVE AND REPLACE COMPRESSOR ON THE ROOF	5,442			5,442	51,561	51,950	49,243	20,095	32,826	47,479	31,391	38,867	323,322			

**SCHEDULE M**

Page 14, Line 16  
 Rental Amount for Movable Equipment

	Copy Machine	Postage	Ice- Maker	Therapy Equipment	Maintenance Equipment	Telephone System	Medical Equipment	Total
Direct Expense	920	365	898	13,803	1,000	39,312	44,773	101,071
Allocated from Management Company								2,851
Allocated from Therapy Masters								0
<b>TOTAL</b>	<b>920</b>	<b>365</b>	<b>898</b>	<b>13,803</b>	<b>1,000</b>	<b>39,312</b>	<b>44,773</b>	<b>103,922</b>