

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0050112 Facility Name: Brentwood North HC & Rehab Ctr Address: 3705 Deerfield Rd Riverwoods 60015 County: Lake Telephone Number: (847) 459-1200 Fax #: (847) 459-0113 HFS ID Number: Date of Initial License for Current Owners: 9/01/08 Type of Ownership: VOLUNTARY,NON-PROFIT Charitable Corp. Trust IRS Exemption Code X PROPRIETARY Individual Partnership Corporation X "Sub-S" Corp. Limited Liability Co. Trust Other GOVERNMENTAL State County Other In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 634-4580 Email Address:	II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2012 to 12/31/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment. Officer or Administrator of Provider (Signed) (Type or Print Name) Sidney Glenner (Title) President Paid Preparer (Signed) (Print Name and Title) SEE ACCOUNTANTS' COMPILATION REPORT (Firm Name & Address) McGladrey LLP One S. Wacker Drive, Suite 800, Chicago, IL 60606-4650 (Telephone) (312) 384-6000 Fax #: (312) 634-5518 MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab Ctr# 0050112 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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 bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>248</u>	Skilled (SNF)	<u>248</u>	<u>90,768</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>248</u>	TOTALS	<u>248</u>	<u>90,768</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>3,793</u>	<u>3,911</u>	<u>18,480</u>	<u>26,184</u>	8
9	SNF/PED					9
10	ICF	<u>11,380</u>	<u>9,130</u>	<u>0</u>	<u>20,510</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>15,173</u>	<u>13,041</u>	<u>18,480</u>	<u>46,694</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 51.44%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

YesG. 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 9/01/2008

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

YES

☒Date 9/01/2008

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

248

and days of care provided

15,104Medicare 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: 12/31/2012 Fiscal Year: 12/31/2012

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	393,382	48,804	12,225	454,411		454,411		454,411		1
2	Food Purchase		597,864		597,864	(24,257)	573,607	(124,574)	449,033		2
3	Housekeeping		8,635	274,344	282,979		282,979		282,979		3
4	Laundry		1,352	183,491	184,843		184,843		184,843		4
5	Heat and Other Utilities			251,933	251,933		251,933	3,517	255,450		5
6	Maintenance	106,878	54,635	88,611	250,124		250,124	6,448	256,572		6
7	Other (specify):* Allocated Employee Benefits							378	378		7
8	TOTAL General Services	500,260	711,290	810,604	2,022,154	(24,257)	1,997,897	(114,231)	1,883,666		8
	B. Health Care and Programs										
9	Medical Director			103,000	103,000		103,000		103,000		9
10	Nursing and Medical Records	4,013,497	371,379	8,105	4,392,981		4,392,981	(56,324)	4,336,657		10
10a	Therapy	62,569	2,386	2,420,777	2,485,732		2,485,732	(521,321)	1,964,411		10a
11	Activities	146,008	9,765	1,485	157,258		157,258		157,258		11
12	Social Services	86,142		2,763	88,905		88,905		88,905		12
13	CNA Training										13
14	Program Transportation			1,851	1,851		1,851		1,851		14
15	Other (specify):* Allocated Employee Benefits							187,526	187,526		15
16	TOTAL Health Care and Programs	4,308,216	383,530	2,537,981	7,229,727		7,229,727	(390,119)	6,839,608		16
	C. General Administration										
17	Administrative	102,561		1,026,538	1,129,099		1,129,099	(1,004,438)	124,661		17
18	Directors Fees										18
19	Professional Services			117,337	117,337		117,337	(20,085)	97,252		19
20	Dues, Fees, Subscriptions & Promotions			62,375	62,375	190	62,565	32,760	95,325		20
21	Clerical & General Office Expenses	216,259	72,098	38,648	327,005	(190)	326,815	369,741	696,556		21
22	Employee Benefits & Payroll Taxes			747,720	747,720	24,257	771,977		771,977		22
23	Inservice Training & Education			1,741	1,741		1,741	5,177	6,918		23
24	Travel and Seminar										24
25	Other Admin. Staff Transportation			15,128	15,128		15,128	(4,011)	11,117		25
26	Insurance-Prop.Liab.Malpractice			108,211	108,211		108,211	2,399	110,610		26
27	Other (specify):* Allocated Employee Benefits							63,930	63,930		27
28	TOTAL General Administration	318,820	72,098	2,117,698	2,508,616	24,257	2,532,873	(554,527)	1,978,346		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,127,296	1,166,918	5,466,283	11,760,497		11,760,497	(1,058,877)	10,701,620		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			38,370	38,370		38,370	842,101	880,471			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			100,611	100,611		100,611	(100,611)				32
33	Real Estate Taxes							178,886	178,886			33
34	Rent-Facility & Grounds			1,574,292	1,574,292		1,574,292	(1,574,292)				34
35	Rent-Equipment & Vehicles			18,017	18,017		18,017	5,845	23,862			35
36	Other (specify):*											36
37	TOTAL Ownership			1,731,290	1,731,290		1,731,290	(648,071)	1,083,219			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		737,341	73,620	810,961		810,961		810,961			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			327,557	327,557		327,557		327,557			42
43	Other (specify):* Non-Allowable			260,015	260,015		260,015	(260,015)				43
44	TOTAL Special Cost Centers		737,341	661,192	1,398,533		1,398,533	(260,015)	1,138,518			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,127,296	1,904,259	7,858,765	14,890,320		14,890,320	(1,966,963)	12,923,357			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,137)	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	146	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,160)	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	(13,015)	43		18
19	Entertainment	(2,290)	43		19
20	Contributions	(500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(239,100)	43		24
25	Fund Raising, Advertising and Promotional	(1,950)	43		25
	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule F:	(1,301,275)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,569,281)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(397,682)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (397,682)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,966,963)		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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS
Brentwood North HC & Rehab Ctr

Page 5A

ID# 0050112
Report Period Beginning: 1/01/2012
Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Adjust Mgt Co. medical supplies"A" to cost	\$ (28,112)	10	1
2	Adjust Mgt Co. medical supplies"other" to cost	(28,212)	10	2
3	Adjust Mgt Co. food to cost	(124,587)	2	3
4	Non-allowable patient clothing	(1,000)	43	4
5	Non-allowable professional fees	(61,389)	19	5
6	Non-allowable owner interest expense	(939,605)	32	6
7	Non-allowable owner interest expense	(97,913)	32	7
8	Non-allowable auto expense - marketing	(8,732)	25	8
9	Non-allowable Illinois Council on Long Term Care Dues	(11,835)	20	9
10	Non-allowable miscellaneous expense	110	21	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	(1,301,275)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Brentwood North HC & Rehab Ctr # 0050112 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

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	(124,587)	0	0	0	13	0	0	0	0	0	0	(124,574)	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	3,517	0	0	0	0	0	0	0	0	3,517	5
6	Maintenance	0	0	6,448	0	0	0	0	0	0	0	0	6,448	6
7	Other (specify):*	0	0	378	0	0	0	0	0	0	0	0	378	7
8	TOTAL General Services	(124,587)	0	10,343	0	13	0	0	0	0	0	0	(114,231)	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	(56,324)	0	0	0	0	0	0	0	0	0	0	(56,324)	10
10a	Therapy	0	0	0	0	(521,321)	0	0	0	0	0	0	(521,321)	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	187,526	0	0	0	0	0	0	187,526	15
16	TOTAL Health Care and Programs	(56,324)	0	0	0	(333,795)	0	0	0	0	0	0	(390,119)	16
	C. General Administration													
17	Administrative	0	0	(1,004,438)	0	0	0	0	0	0	0	0	(1,004,438)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(61,389)	0	25,934	0	15,370	0	0	0	0	0	0	(20,085)	19
20	Fees, Subscriptions & Promotions	(11,835)	0	4,165	0	40,430	0	0	0	0	0	0	32,760	20
21	Clerical & General Office Expenses	(9,027)	0	361,924	0	16,844	0	0	0	0	0	0	369,741	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	509	0	4,668	0	0	0	0	0	0	5,177	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(8,732)	0	1,975	0	2,746	0	0	0	0	0	0	(4,011)	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,399	0	0	0	0	0	0	0	0	2,399	26
27	Other (specify):*	0	0	62,684	0	1,246	0	0	0	0	0	0	63,930	27
28	TOTAL General Administration	(90,983)	0	(544,848)	0	81,304	0	0	0	0	0	0	(554,527)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(271,894)	0	(534,505)	0	(252,478)	0	0	0	0	0	0	(1,058,877)	29

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	0	8,696	832,825	580	0	0	0	0	0	0	842,101	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,037,372)	0	0	936,761	0	0	0	0	0	0	0	(100,611)	32
33	Real Estate Taxes	0	0	6,194	172,692	0	0	0	0	0	0	0	178,886	33
34	Rent-Facility & Grounds	0	0	0	(1,574,292)	0	0	0	0	0	0	0	(1,574,292)	34
35	Rent-Equipment & Vehicles	0	0	5,845	0	0	0	0	0	0	0	0	5,845	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,037,372)	0	20,735	367,986	580	0	0	0	0	0	0	(648,071)	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	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):*	(260,015)	0	0	0	0	0	0	0	0	0	0	(260,015)	43
44	TOTAL Special Cost Centers	(260,015)	0	0	0	0	0	0	0	0	0	0	(260,015)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,569,281)	0	(513,770)	367,986	(251,898)	0	0	0	0	0	0	(1,966,963)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	70.00 %	See Attached Page 6-Supplemental		See Attached Schedule A		
Joshua Ray	30.00 %					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		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	\$ 1,026,538	Glen Health and Home Management, Inc.	A	\$ 512,768	\$ (513,770)	1
2	V								2
3	V		Total from Page 6B	1,574,292	Brentwood Healthcare Real Estate LLC.	B	1,942,278	367,986	3
4	V								4
5	V		Total from Page 6C	2,419,151	Therapy Masters, Inc.	C	2,167,253	(251,898)	5
6	V								6
7	V								7
8	V								8
9	V				OWNERSHIP REFERENCE:				9
10	V				A: Owned 100.00 % by Sidney Glenner through attribution				10
11	V				B: Owned 70.00 % by Sidney Glenner & 30.00 % by Joshua Ray				11
12	V				C: Owned 100.00 % by Sidney Glenner				12
13	V								13
14	Total			\$ 5,019,981			\$ 4,622,299	\$ * (397,682)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Brentwood North HC & Rehab Ctr

0050112

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation	Niles	See Attached Schedule A			2
3			Centre, Ltd.					3
4								4
5	Sidney Glenner	100.00 %	GlenCrest Nursing & Rehabilitation	Chicago				5
6			Centre, Ltd.					6
7								7
8	Sidney Glenner	100.00 %	Glen Elston Nursing & Rehabilitation	Chicago				8
9			Centre, Ltd.					9
10								10
11	Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation	Northbrook				11
12			Centre, Ltd.					12
13								13
14	Sidney Glenner	100.00 %	GlenShire Nursing & Rehabilitation	Richton Park				14
15			Centre, Ltd.					15
16								16
17	Sidney Glenner	80.00 %	GlenLake Terrace Nursing & Rehabilitation	Waukegan				17
18	Joshua Ray	20.00 %	Centre, Ltd.					18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 1,026,538	Glen Health and Home Management, Inc.	A	\$	(1,026,538)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	3,517	3,517	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	4,278	4,278	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	25,934	25,934	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	4,165	4,165	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	23,872	23,872	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	63,062	63,062	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	509	509	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	1,975	1,975	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	2,399	2,399	24
25	V	30	Depreciation		Glen Health and Home Management, Inc.	A	8,696	8,696	25
26	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	6,194	6,194	26
27	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	5,845	5,845	27
28	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	2,170	2,170	28
29	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	22,100	22,100	29
30	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	338,052	338,052	30
31	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(63,062)	(63,062)	31
32	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	378	378	32
33	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	3,847	3,847	33
34	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	58,837	58,837	34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,026,538			\$ 512,768	\$ * (513,770)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest Expense	\$	Brentwood Healthcare Real Estate LLC	B	\$ 936,906	\$ 936,906	15
16	V	30	Depreciation		Brentwood Healthcare Real Estate LLC	B	832,825	832,825	16
17	V	33	Real Estate Taxes		Brentwood Healthcare Real Estate LLC	B	172,692	172,692	17
18	V	34	Rental Income	1,574,292	Brentwood Healthcare Real Estate LLC	B		(1,574,292)	18
19	V	32	Interest Income		Brentwood Healthcare Real Estate LLC	B	(145)	(145)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,574,292			\$ 1,942,278	\$ * 367,986	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 2,419,151	Therapy Masters, Inc.	C	\$ 1,897,830	\$ (521,321)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	C	15,370	15,370	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	C	172	172	17
18	V	20	Dues and Subscriptions		Therapy Masters, Inc.	C	79	79	18
19	V	21	Clerical Salaries		Therapy Masters, Inc.	C	13,079	13,079	19
20	V	21	Clerical		Therapy Masters, Inc.	C	3,765	3,765	20
21	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	C	188,772	188,772	21
22	V	23	Training and Education		Therapy Masters, Inc.	C	4,668	4,668	22
23	V	25	Auto Expenses		Therapy Masters, Inc.	C	2,746	2,746	23
24	V	20	Employment Fees		Therapy Masters, Inc.	C	40,179	40,179	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	C	(188,772)	(188,772)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	C	187,526	187,526	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	C	1,246	1,246	27
28	V	30	Depreciation		Therapy Masters, Inc.	C	580	580	28
29	V	2	Food Purchase		Therapy Masters, Inc.	C	13	13	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,419,151			\$ 2,167,253	\$ * (251,898)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab Ctr # 0050112 Report Period Beginning: 1/01/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	70.00 %	188,441	5	7.97 %	Salary	\$ 22,100	Ln 17, Col 7	1
2	Jonathan Glenner	Clerical	Clerical	0.00 %	39,491	3	7.97 %	Salary	4,631	Ln 21, Col 7	2
3	Daniel Glenner	Administrative	Administrative	0.00 %	26,986	3	7.97 %	Salary	3,165	Ln 21, Col 7	3
4	Elliot Glenner	Clerical	Clerical	0.00 %	26,024	3	7.97 %	Salary	3,052	Ln 21, Col 7	4
5	David Weinschneider	Administrative	Administrative	0.00 %	48,238	3	7.97 %	Salary	5,657	Ln 21, Col 7	5
6	Joshua Ray	V.P. of Operations	Administrative	30.00 %	188,441	5	7.97 %	Salary	22,100	Ln 21, Col 7	6
7											7
8											8
9											9
10			See Schedule B								10
11											11
12											12
13								TOTAL	\$ 60,705		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	571,140	7	\$ 33,508	\$	59,951	\$ 3,517	1
2	6	Repairs and Maintenance	Resident Days	571,140	7	40,756		59,951	4,278	2
3	19	Professional Fees	Resident Days	571,140	7	247,065		59,951	25,934	3
4	20	Licenses, Permits and Inspection	Resident Days	571,140	7	39,677		59,951	4,165	4
5	21	Clerical	Resident Days	571,140	7	227,419		59,951	23,872	5
6	22	Employee Benefits and Payroll	Resident Days	571,140	7	600,781		59,951	63,062	6
7	23	Training and Education	Resident Days	571,140	7	4,849		59,951	509	7
8	25	Auto Expenses	Resident Days	571,140	7	18,811		59,951	1,975	8
9	26	Insurance	Resident Days	571,140	7	22,852		59,951	2,399	9
10	30	Depreciation	Resident Days	571,140	7	82,841		59,951	8,696	10
11	33	Real Estate Taxes	Resident Days	571,140	7	59,011		59,951	6,194	11
12	35	Equipment and Vehicle Rental	Resident Days	571,140	7	55,687		59,951	5,845	12
13	6	Janitorial Salaries	Resident Days	571,140	7	20,669	20,669	59,951	2,170	13
14	17	Officer's Salaries	Resident Days	571,140	7	210,540	210,540	59,951	22,100	14
15	21	Administrative Salaries	Resident Days	571,140	7	3,220,551	3,220,551	59,951	338,052	15
16	22	Employee Benefits	Payroll						(63,062)	16
17	7	Employee Benefits - Janitorial	Payroll						378	17
18	27	Employee Benefits - Officer's	Payroll						3,847	18
19	27	Employee Benefits - Admin	Payroll						58,837	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,885,017	\$ 3,451,760		\$ 512,768	25

SEE ACCOUNTANTS' COMPILATION REPORT

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					
	A. Directly Facility Related Long-Term												
1	SLG Limited Partnership	X		Mortgage	\$86,367.26	8/28/2008	\$ 15,180,000	\$ 14,263,859	9/01/2033	0.0525	\$ 936,906	1	
2	Glenner 1995 Family Trust	X		Finance Insurance Policy	\$7,740.80	8/28/2011	90,422		8/01/2012	0.0500	1,145	2	
3	Glenner 1995 Family Trust	X		Finance Insurance Policy	\$11,251.99	9/01/2012	109,338	77,136	9/01/2013	0.0525	1,554	3	
4								Non-Allowable owner interest expense:				(939,605)	4
5												5	
	Working Capital												
6	Stockholders	X		Working Capital		Various	6,082,000	6,082,000		0.0525	97,913	6	
7												7	
8								Non-Allowable owner interest expense:				(97,913)	8
9	TOTAL Facility Related				\$105,360.05		\$ 21,461,760	\$ 20,422,995			\$		9
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$		14
15	TOTALS (line 9+line14)						\$ 21,461,760	\$ 20,422,995			\$		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.) SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		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 2011 report.		\$	156,000	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.)		\$	160,692	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	4,692	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	168,000	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.		\$	172,692	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	132,370	8	
		2008	139,366	9	
		2009	144,214	10	
		2010	149,731	11	
		2011	160,692	12	
See Attached Schedule G For Calculation Of 2012 Real Estate Tax Accrual.				13	FOR BHF USE ONLY
				13	FROM R. E. TAX STATEMENT FOR 2011 \$
				14	PLUS APPEAL COST FROM LINE 5 \$
				15	LESS REFUND FROM LINE 6 \$
				16	AMOUNT TO USE FOR RATE CALCULATION \$

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

2011 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 2011 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 2011.

	(A)	(B)	(C)	(D)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	15-35-100-003	3705 Deerfield Rd, Riverwoods, IL	\$ 2,497.90	\$ 2,497.90
2.	15-35-200-001	3705 Deerfield Rd, Riverwoods, IL	\$ 151,072.26	\$ 151,072.26
3.	15-35-200-016	3705 Deerfield Rd, Riverwoods, IL	\$ 2,296.15	\$ 2,296.15
4.	15-35-200-002	3705 Deerfield Rd, Riverwoods, IL	\$ 4,825.78	\$ 4,825.78
5.	Allocated from Management Co:		\$ 64,298.88	\$ 6,194.00
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 224,990.97	\$ 166,886.09

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
NONE

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care			\$ 2,373,245	1
2	Allocated from Management Company:			8,919	2
3	TOTALS			\$ 2,382,164	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab Ctr

0050112

Report Period Beginning:

1/01/2012

Ending:

12/31/2012

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	248		2008		\$ 9,170,327	\$ 336,527	15,30 yrs	\$ 336,527	\$	\$ 1,514,371
5										
6	See Attached		1996		165,130			5,014	5,014	
7	Schedule J									
8										
	Improvement Type**									
9	Rooftop condenser unit		2008		7,920	792	10	792		3,564
10	Ceramic tile installation		2010		3,679	368	10	368		920
11	Elevator hydraulic jack assembly		2010		21,500	2,150	10	2,150		5,375
12	Installation of roof drains and patch roof		2010		11,400	1,140	10	1,140		2,850
13	Install aluminum paneling for exterior substructure		2011		3,135	314	10	314		471
14	Furnish and install air-conditioning unit		2011		3,015	302	10	302		453
15	Sidewalk and curb concrete project		2011		4,000	400	10	400		600
16	Remove wallpaper, plaster and paint medical room and back entrance		2011		5,255	526	10	526		789
17	Remove wallpaper, plaster & paint, install laminated floor in media room		2011		6,840	684	10	684		1,026
18	back entrance and therapy area									
19	Remove and install carpet, vinyl tile &cove base in beauty salon and		2011		30,510	3,051	10	3,051		4,577
20	resident rooms									
21	Remove and install wallpaper, painting project in lobby		2011		11,861	1,186	10	1,186		1,779
22	Remove and install wallpaper, paint resident rooms		2011		5,100	510	10	510		765
23	Two Carrier rooftop heating/cooling units		2011		24,569	2,457	10	2,457		3,685
24	Remove wallpaper, plaster & painting project in main bathroom and		2011		3,425	343	10	343		514
25	resident rooms									
26	Remove carpet and install vinyl tile flooring in dining room		2011		4,800	480	10	480		720
27	Purchase Rheem 120 gallon hot water storage tank		2011		3,135	314	10	314		471
28	Remove wallpaper, paint, furnish and install cove base in resident room		2012		4,100	205	10	205		205
29	Furnish and install ceramic floor and wall tile, grab bars, paint in showers		2012		34,080	1,704	10	1,704		1,704
30	and tub rooms									
31	Remove and install wallpaper, paint, cove base in resident rooms,		2012		7,350	368	10	368		368
32	nurses station and staff bathrooms									
33	Bohn evaporator and condenser		2012		13,660	683	10	683		683
34										
35										
36										

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

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

See Page 12A, Line 70 for total
SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38	See Attached Schedule L:								38
39	Leasehold Improvements Allocated from Management Company:	1998	9,094						39
40	Leasehold Improvements Allocated from Management Company:	1999	3,798						40
41	Leasehold Improvements Allocated from Management Company:	2000	455						41
42	Leasehold Improvements Allocated from Management Company:	2008	1,368			190	190	13,386	42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
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60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,559,506	\$ 354,504		\$ 359,708	\$ 5,204	\$ 1,559,276	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,619,367	\$ 513,492	\$ 513,492	\$	5,7,10 years	\$ 2,278,026	71
72	Current Year Purchases	61,248	3,200	3,200		5, 10 years	3,200	72
73	Fully Depreciated Assets							73
74	Allocated from Therapy Masters, Mgt Co:	74,732		1,513	1,513		72,267	74
75	TOTALS	\$ 2,755,347	\$ 516,692	\$ 518,205	\$ 1,513		\$ 2,353,493	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Company:			\$ 15,348	\$	\$ 2,558	\$ 2,558		\$ 10,005	76
77										77
78										78
79										79
80	TOTALS			\$ 15,348	\$	\$ 2,558	\$ 2,558		\$ 10,005	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,712,365	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 871,196	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 880,471	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 9,275	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,922,774	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☒ YES
- ☐ NO

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

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: N/A
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 20,406
- Description: Copier \$14,406, Ice-maker\$1,200, Postage\$745, DishMachine\$1,600, WaterCooler \$66, MgtCo: \$2,389
- (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	Allocated from Management Company:		\$	\$ 3,456	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 3,456	21

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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		1	2	3	4
		Facility			
		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)	\$			

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.

SEE ACCOUNTANTS' COMPILATION REPORT

HFS 3745 (N-4-99)

IL478-2471

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

		1	2	3	4	5	6	7	8		
	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 2&3	hrs	\$	13,484	\$ 825,180	\$ 771	13,484	\$ 825,951	1	
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2& 3	hrs		3,893	241,404	19	3,893	241,423	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	Ln10a, Col 2&3	hrs		21,641	1,352,567	1,596	21,641	1,354,163	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				737,341		737,341	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): Respiratory Therapy	Ln 39, Col 3 Ln10a, Col 1&3	4,355 hours		62,569	73,620 1,626		4,355	73,620 64,195	13	
14	TOTAL			\$	62,569	39,018	\$ 2,494,397	\$ 739,727	43,373	\$ 3,296,693	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	\$ 285,178	\$ 527,297	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,903,664	4,903,664	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	131,751	131,751	6
7	Other Prepaid Expenses	22,339	22,339	7
8	Accounts Receivable (owners or related parties)	(373,695)		8
9	Other(specify): Other Receivables	127,000	127,000	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,096,237	\$ 5,712,051	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,382,164	13
14	Buildings, at Historical Cost		9,335,457	14
15	Leasehold Improvements, at Historical Cost	253,772	224,049	15
16	Equipment, at Historical Cost	149,277	2,770,695	16
17	Accumulated Depreciation (book methods)	(79,404)	(3,922,774)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 323,645	\$ 10,789,591	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,419,882	\$ 16,501,642	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,357,518	\$ 1,357,518	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	178,931	178,931	28
29	Short-Term Notes Payable	77,136	435,174	29
30	Accrued Salaries Payable	442,245	442,245	30
31	Accrued Taxes Payable (excluding real estate taxes)	(42,219)	(42,219)	31
32	Accrued Real Estate Taxes(Sch.IX-B)		168,000	32
33	Accrued Interest Payable		57,242	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule E:	1,126,114	1,126,114	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,139,725	\$ 3,723,005	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,905,821	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Stockholders:	6,082,000	6,082,000	43
44	Professional Liability Claims	127,000	127,000	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,209,000	\$ 20,114,821	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,348,725	\$ 23,837,826	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,928,843)	\$ (7,336,184)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,419,882	\$ 16,501,642	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,679,290)	1
2	Restatements (describe):		2
3	Adjust Beginning Balance of Retained Earnings @ 1/01/2012	219,317	3
4	For Provider Participation Fee J/E's		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,459,973)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,468,870)	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)	\$ (1,468,870)	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)	\$ (3,928,843)	24

Operating Entity Only:

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Brentwood North HC & Rehab Ctr# 0050112Report Period Beginning: 1/01/2012Ending: 12/31/2012

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

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

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 12,421,912	1
2	Discounts and Allowances for all Levels	(6,483,307)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,938,605	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,863,411	6
7	Oxygen	32,230	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,895,641	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	(11,688)	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	788,564	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	155,488	19
20	Radiology and X-Ray	35,655	20
21	Other Medical Services	607,235	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,575,254	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	11,950	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,950	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,421,450	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,022,154	31
32	Health Care	7,229,727	32
33	General Administration	2,508,616	33
	B. Capital Expense		
34	Ownership	1,731,290	34
	C. Ancillary Expense		
35	Special Cost Centers	1,070,976	35
36	Provider Participation Fee	327,557	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,890,320	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,468,870)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,468,870)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 658,406	44
45	Private Pay - Net Inpatient Revenue	2,393,248	45
46	Medicare - Net Inpatient Revenue	2,559,803	46
47	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	327,148	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,938,605	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income

Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

SEE ACCOUNTANTS' COMPILATION REPORT

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	2,066	2,214	\$ 106,856	\$ 48.26	1
2	Assistant Director of Nursing	1,442	1,574	59,631	37.89	2
3	Registered Nurses	46,816	50,712	1,355,010	26.72	3
4	Licensed Practical Nurses	29,217	31,231	679,226	21.75	4
5	CNAs & Orderlies	109,775	121,218	1,535,567	12.67	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,868	4,355	62,569	14.37	8
9	Activity Director	2,026	2,171	44,004	20.27	9
10	Activity Assistants	7,200	7,827	102,004	13.03	10
11	Social Service Workers	4,045	4,183	86,142	20.59	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	6,847	7,665	121,346	15.83	14
15	Cook Helpers/Assistants	22,676	25,288	272,036	10.76	15
16	Dishwashers					16
17	Maintenance Workers	3,776	4,456	106,878	23.99	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,954	2,231	102,561	45.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,431	11,984	216,259	18.05	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,805	4,231	116,792	27.60	31
32	Other Health C: DialysisTech/Sprvs	4,650	4,969	95,535	19.23	32
33	Other(specify) Ward Clerks	3,158	3,474	64,880	18.68	33
34	TOTAL (lines 1 - 33)	263,752	289,783	\$ 5,127,296 *	\$ 17.69	34

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	\$ 12,225	Ln 1, Col 3	35
36	Medical Director	Monthly	103,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	3,439	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	25	1,485	Ln11, Col 3	44
45	Social Service Consultant	47	2,763	Ln12, Col 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	72	\$ 122,912		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number		Brentwood North HC & Rehab Ctr		STATE OF ILLINOIS		# 0050112		Report Period Beginning:		1/01/2012		Page 21		Ending: 12/31/2012			
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			
Marites Tan		Administrator		0.00 %		\$ 55,946		Workers' Compensation Insurance		\$ 134,358		IDPH License Fee		\$ 1,990			
Lisa Orzada		Administrator		0.00 %		46,615		Unemployment Compensation Insurance		43,112		Advertising: Employee Recruitment					
								FICA Taxes		394,414		Health Care Worker Background Check					
								Employee Health Insurance		171,369		(Indicate # of checks performed)					
								Employee Meals		24,257		Patient Background Checks		19 190			
								Illinois Municipal Retirement Fund (IMRF)*									
								401K Match		4,467		See Attached Schedule K:		48,550			
TOTAL (agree to Schedule V, line 17, col. 1)						\$ 102,561						Allocated from Therapy Masters, Inc.:		40,430			
(List each licensed administrator separately.)												Allocated from Management Company:		4,165			
B. Administrative - Other												Less: Public Relations Expense ()					
Description						Amount						Non-allowable advertising		()			
Management Fees (eliminated in Column 7)						\$ 1,026,538		See Attached Schedule D:		0		Yellow page advertising		()			
TOTAL (agree to Schedule V, line 17, col. 3)						\$ 1,026,538		TOTAL (agree to Schedule V, line 22, col.8)		\$ 771,977		TOTAL (agree to Sch. V, line 20, col. 8)		\$ 95,325			
(Attach a copy of any management service agreement)																	
C. Professional Services				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:						97,252								In-State Travel			
TOTAL (agree to Schedule V, line 19, column 3)								TOTAL		\$				Seminar Expense			
(If total legal fees exceed \$5,000, attach copy of invoices.)						\$ 97,252								Entertainment Expense ()			
														(agree to Sch. V, line 24, col. 8)			
														TOTAL		\$	

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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 \$10,773
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

5, 10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

41,774

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.

\$

327,557

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.

\$

24,257

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

N/A
- (17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

Brentwood North Healthcare and Rehabilitation Centre, Inc.
Provider I.D. # 50112
12/31/2012

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

See Accountants' Compilation Report

SCHEDULE B

SCHEDULE VII RELATED PARTIES

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

Name	Compensation Received From Other Nursing Homes						Total
	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Bridge Nursing & Rehab. Centre, Ltd.	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	GlenLake Terrace Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	38,901	36,240	36,471	14,568	31,682	30,579	188,441
Jonathan Glenner	8,152	7,595	7,643	3,053	6,640	6,408	39,491
Daniel Glenner	5,571	5,190	5,223	2,086	4,537	4,379	26,986
Elliot Glenner	5,372	5,005	5,037	2,012	4,375	4,223	26,024
David Weinschneider	9,958	9,277	9,336	3,729	8,110	7,828	48,238
Joshua Ray	38,901	36,240	36,471	14,568	31,682	30,579	188,441
Total compensation received from other Nursing Homes	106,855	99,547	100,181	40,016	87,026	83,996	517,621

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services
Page 21

Vendor/Payee	Type	AMOUNT
Health Data Systems, Inc.	Computers	4,239
Point ClickCare	Computers	29,119
EHealth Data Solutions	Computer Services	8,940
McGladrey LLP	Accounting	37,188
Frost, Ruttenberg & Rothblatt	Accounting	375
Much Shelist	Legal	6,818
Polsinelli Shughart	Legal	13,261
Prospect Resources Inc	Maintenance Consulting	1,500
Personnel Planners, Inc.	Unemployment Consulting	930
Commitment Consulting	A/R Collections	14,968
Total Schedule V, Line 19, Col. 3		117,338

Allocated from Management Co:	
Point ClickCare - Computer Services	126
Lexis Nexis - Computer Services	82
Health Data Systems, Inc. - Computer Services	101
Ashman & Stein - Legal	150
McGladrey LLP - Accounting Services	16,039
Harold Geiser - Accounting	8,572
Frost, Ruttenberg & Rothblatt - Accounting	605
Marilyn P. Dunn - Legal	160
Much Shelist - Legal	98
Total allocated from Management Co.	25,933

Total allocated from Brentwood Healthcare Real Estate LLC:	0
--	---

Total allocated from Therapy Masters:	15,370
---------------------------------------	--------

Non-Allowable Expenses:	
McGladrey LLP - Accounting Fees	-33,160
Polsinelli Shughart - Legal A/R Collections	-13,261
Commitment Consulting - A/R Collections	-14,968
Total Non-Allowable Expenses:	-61,389

Total adjustments page 21, Sch C.	-20,086
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Total Schedule V, line 19, column 8	97,252
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See Accountants' Compilation Report

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	24,932
FUTA	217
SUTA	1,080
401K Match	2,024
Insurance - Hospital	30,538
Employee Benefits	3,222
Other Employee Benefits	142
Workers Compensation Insurance	907
Total allocated from Management Co.	<u>63,062</u>
Employee Benefits reclassified to Lines 7, 27	-63,062
Allocated from Therapy Masters, Inc.:	
FICA taxes	119,810
FUTA	1,352
SUTA	2,228
401K Match	11,353
Insurance - Hospital	44,431
Workers Compensation Insurance	5,672
Other Employee Benefits	3,136
Uniform Allowance	790
Total allocated from Therapy Masters, Inc. Co.	<u>188,772</u>
Employee Benefits reclassified to Lines 15,27	-188,772
Total allocated to Page 21	<u>0</u>

See Accountants' Compilation Report

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due to Third Party	624,634
Accrued 401K	(25)
Accrued Profit Sharing	197
Accrued Management Fees	385,692
Accrued Provider Participation Fee - Tax	117,127
Accrued Wage Assignment	(1,075)
Due Con Mutual	(236)
Credit Union	(200)
Total, Page 17, Line36	<u>1,126,114</u>

See Accountants' Compilation Report

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses
Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-1,000	43
Non-allowable owner interest expense	-939,605	32
Non-allowable owner interest expense	-97,913	32
Non-allowable professional fees	-61,389	19
Non-allowable miscellaneous expense	110	21
Non-allowable auto expense - marketing	-8,732	25
Non-allowable Illinois Council on Long Term Care PAC Fees	-11,835	20
Adjust mgt co. med supplies - med'A' to cost	-28,112	10
Adjust mgt co. med supplies - med'other' to cost	-28,212	10
Adjust mgt co. food to cost	-124,587	2
Total	<u>-1,301,275</u>	

See Accountants' Compilation Report

Brentwood Healthcare Real Estate LLC.

Accrued Real Estate Taxes

12/31/2012

SCHEDULE G

	Accrued 1/01/12	Payments	Expense	Accrued 12/31/12
Balance @ 1/01/2012:	(156,000.00)		(156,000.00)	
2011 real estate taxes paid		160,692.09	160,692.09	
Estimated 2012 real estate taxes:				
2011 taxes	160,692.09			
Estimated increase	4.00 %			
Estimated 2012 taxes	167,119.77			
USE	168,000.00		168,000.00	(168,000.00)
Totals	(156,000.00)	160,692.09	172,692.09	(168,000.00)

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%

SEE ACCOUNTANTS' COMPILATION REPORT

Provider Name: Brentwood North Healthcare & Rehabilitation Center
Provider I.D. #: 50112
Year Ended: December 31, 2012

SCHEDULE H

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Lisa Orzada	3/21/2012	Skokie, Il	Illinois Council on Long Term Care Reducing Hospital Readmissions	105
Lisa Orzada	3/29/2012	Wheeling, Il	Illinois Pioneer Coalition Neurological Perspective on Behavior	100
Lisa Orzada	5/1/2012	Skokie, Il	Illinois Council on Long Term Care Ready or Not: Electronic Helath Records are Coming	105
Lisa Orzada	4/25/2012	Wheeling, Il	Illinois Pioneer Coalition Regional Power Coalition Annual Seminar Driving Culture Change to New Levels	50
Lynn Bruch	4/30/2012	Online	CMSA Individual Membership Application	180
Jill Anderson	6/9/2012	Riverwoods, Il	Clinical Reimbursement Solutions, LLC Consolidated Billing Inservice	396
Administrative Staff	8/2/2012	Skokie, Il	Illinois Council on Long Term Care Understanding Your New Quality Measures and Five-Star Rating	105
Marites Tan, Vivian Aguinaldo	9/7/2012	Skokie, Il	Illinois Council on Long Term Care Antipsychotic Drug Quality Management	210
Lynn Bruch, Jill Anderson	10/17/2012	Elmhurst, Il	CMSA Collaborate Before Disaster Strikes	190
Marites Tas, Edgar Cruz Flaviano Aguinaldo	12/20/2013	Skokie, Il	Illinois Council on Long Term Care Think You Know RUGs?	300
			Allocated From Management Company	509
			Allocated From Therapy Masters	4,668
			Total	6,918

SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE I

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

	Gasoline Allowance	Employee Reimbursement: Mileage, Tolls, Parking	Total
Direct Expense	9,350	5,778	15,128
Non-allowable auto expense - marketing			-8,732
Allocated from Management Company			1,975
Allocated from Therapy Masters			2,746
TOTAL	9,350	5,778	11,117

SEE ACCOUNTANTS' COMPILATION REPORT

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

ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2004	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	-	43,249	-
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0								
					2,064,392	1,753,573	392,597	424,294	-	388,189	-
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					2,127,420	1,807,111	404,583	437,248	-	400,041	-
2000 AQUATIC WORKS - BUILT IN FISH TANK				5,000	5000						
					2,132,420	1,811,359	405,534	438,275	-	400,981	-
2001 NO ADDITIONS											
2002 NO ADDITIONS					2,132,420	1,811,359	405,534	438,275	-	400,981	-
2003 SEAL COAT CORPORATION - SEAL PARKING LOT				2825	2825						
					2,135,245	1,813,758	406,071	438,856	-	401,512	-

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

		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2007 CENSUS <u>GLENBRIDGE</u> 93767 0.192053401	<u>GLENCREST</u> 95,262 0.195115457	<u>GLEN OAKS</u> 106,511 0.218155638
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2007 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>348,338</u>	<u>353,892</u>	<u>395,682</u>
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2008 CENSUS <u>GLENBRIDGE</u> 93929 18.66%	<u>GLENCREST</u> 92,291 18.34%	<u>GLEN OAKS</u> 105,965 21.05%
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2008 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>338,471</u>	<u>332,568</u>	<u>381,842</u>
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS <u>GLENBRIDGE</u> 92,668 17.13%	<u>GLENCREST</u> 90,627 16.75%	<u>GLEN OAKS</u> 105,904 19.58%
--	--	-------------------------------------	--	--------------------------------------	---------------------------------------

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

2010 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
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		NURSING HOME PERCENTAGE 84.9438%	RECALCULATION BASED ON 2009 CENSUS <u>GLENBRIDGE</u> 92,668 17.13%	<u>GLENCREST</u> 90,627 16.75%	<u>GLEN OAKS</u> 105,904 19.58%
--	--	-------------------------------------	--	--------------------------------------	---------------------------------------

2011 NO ADDITIONS	<u>2,135,245</u>	1,813,758	<u>310,726</u>	<u>303,882</u>	<u>355,107</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

SCHEDULE J

GLEN ELSTON	GLENSHIRE
41,220/460,292	102,753/460,292
0.08955185	0.223234382

17,496	43,614
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157,036	391,458
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161,830	403,409
---------	---------

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

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

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

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

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

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

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

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

SCHEDULE K

XIX. SUPPORT SCHEDULES

Page 21
F. Dues, Fees, Subscriptions and Promotions

DESCRIPTION	AMOUNT
Illinois Council on Long Term Care Dues	22,608
Employment Fees	35,250
Village of Riverwoods Elevator Inspection, Fee	240
Lake County Health Department Annual Food Service Permit Fees	702
Joint Commission Annual Certification, Program Fee	1,285
Secretary of State Annual Report Fee	150
CLIA Laboratory Program Certificate of Waiver User Fee	150
Non-allowable Illinois Council on Long Term Care Dues	-11,835
Total allocated to Page 21	48,550

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC. ALLOCATION OF MANAGEMENT COMPANY LEASEHOLD IMPROVEMENTS					SCHEDULE L				
ASSET DESCRIPTION	COST	CAPITAL FROM FARGO @ 84.9438 %	ADJUSTED LEASEHOLD IMPROVEMENTS	COST	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382
		6,647	6,647	6,647					
1998 PARKING LOT REPAVING	5,900		5,900	5,900					
LEASEHOLD IMPROVEMENTS -	87,339		87,339	87,339					
ADDITIONAL CONSTRUCTION COSTS				99,886	22,363	24,168	22,112	8,945	22,298
FARGO BUILDING									
1999 LEASEHOLD IMPROVEMENTS -	41,710		41,710	41,710					
ADDITIONAL CONSTRUCTION COSTS				141,596	31,701	34,260	31,345	12,680	31,609
FARGO BUILDING									
2000 AQUATIC WORKS - BUILT IN FISH TAN	5,000		5,000	5,000					
				146,596	32,820	35,470	32,452	13,128	32,725
2001 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2002 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2003 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2004 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2005 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
2006 NO ADDITIONS				146,596	32,820	35,470	32,452	13,128	32,725
RECALCULATION BASED ON 2007 CENSUS - New facility added in 2007 (GlenLake Terrace Nursing Ctr)									
					GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
					93,767	95,262	106,511	40,267	78,093
					0.192053401	0.195115457	0.218155638	0.082474797	0.159949942
2007 NO ADDITIONS				146,596	28,154	28,603	31,981	12,090	23,448
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
					93,929	92,291	105,965	37,609	81,480
					18.66%	18.34%	21.05%	7.47%	16.19%
2008 INSTALLATION OF IRRIGATION SYSTEM	15,036			15,036					
				161,632	30,163	29,637	34,028	12,077	26,165
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
					92,668	90,627	105,904	37,909	82,060
					17.13%	16.75%	19.58%	7.01%	15.17%
2009 NO ADDITIONS				161,632	27,690	27,080	31,645	11,328	24,520

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

TOTAL
488,234
100.00%
146,596

BRENTWOOD	TOTAL
15,564	503,336
3.09%	100.00%
4,998	161,632

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632

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

BRENTWOOD	TOTAL
49,247	540,919
9.10%	100.00%
14,715	161,632