

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

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: <u>0046003</u>			II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER		
Facility Name: <u>Warren Barr Pavilion</u>			I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/11</u> to <u>12/31/11</u> 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.		
Address: <u>66 West Oak Street</u> <u>Chicago</u> <u>60610</u>					
Number City Zip Code					
County: <u>Cook</u>					
Telephone Number: <u>(312) 705 - 5100</u> Fax # <u>(312) 337 - 5041</u>					
HFS ID Number: _____					
Date of Initial License for Current Owners: <u>12/01/02</u>					
Type of Ownership:					
☐ VOLUNTARY, NON-PROFIT			☒ PROPRIETARY		
☐ Charitable Corp.			☐ Individual		
☐ Trust			☐ Partnership		
IRS Exemption Code _____			☐ Corporation		
			☐ "Sub-S" Corp.		
			☒ Limited Liability Co.		
			☐ Trust		
			☐ Other _____		
In the event there are further questions about this report, please contact:					
Name: <u>Boris Kushnir</u>			Telephone Number: <u>(614) 849-3000</u>		
Email Address: _____			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		

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion

0046003 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 <u>N/A</u>					
	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>271</u>	Skilled (SNF)	<u>271</u>	<u>98,915</u>	<u>1</u>
2		Skilled Pediatric (SNF/PED)			<u>2</u>
3		Intermediate (ICF)			<u>3</u>
4		Intermediate/DD			<u>4</u>
5		Sheltered Care (SC)			<u>5</u>
6		ICF/DD 16 or Less			<u>6</u>
7	<u>271</u>	TOTALS	<u>271</u>	<u>98,915</u>	<u>7</u>

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>15,560</u>	<u>14,985</u>	<u>22,284</u>	<u>52,829</u>	<u>8</u>
9	SNF/PED					<u>9</u>
10	ICF					<u>10</u>
11	ICF/DD					<u>11</u>
12	SC					<u>12</u>
13	DD 16 OR LESS					<u>13</u>
14	TOTALS	<u>15,560</u>	<u>14,985</u>	<u>22,284</u>	<u>52,829</u>	<u>14</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 53.41%

SEE ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/01/02

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 12/01/02 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 271 and days of care provided 18,119

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/11 Fiscal Year: 12/31/11
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Warren Barr Pavilion # 0046003 Report Period Beginning: 01/01/11 Ending: 12/31/11

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary		1,889	1,045,772	1,047,661		1,047,661		1,047,661			1
2	Food Purchase		18,992		18,992		18,992		18,992			2
3	Housekeeping		800	427,956	428,756		428,756		428,756			3
4	Laundry			285,304	285,304		285,304		285,304			4
5	Heat and Other Utilities			382,553	382,553		382,553		382,553			5
6	Maintenance	118,503	84,381	317,548	520,432		520,432	1,795	522,227			6
7	Other (specify):*											7
8	TOTAL General Services	118,503	106,062	2,459,133	2,683,698		2,683,698	1,795	2,685,493			8
	B. Health Care and Programs											
9	Medical Director			102,233	102,233		102,233		102,233			9
10	Nursing and Medical Records	4,488,703	387,772	27,130	4,903,605		4,903,605	20,152	4,923,757			10
10a	Therapy	83,403			83,403		83,403		83,403			10a
11	Activities	155,801	8,221	1,113	165,135		165,135		165,135			11
12	Social Services	126,834			126,834		126,834		126,834			12
13	CNA Training											13
14	Program Transportation			9,577	9,577		9,577		9,577			14
15	Other (specify):* See Supplemental							5,026	5,026			15
16	TOTAL Health Care and Programs	4,854,741	395,993	140,053	5,390,787		5,390,787	25,178	5,415,965			16
	C. General Administration											
17	Administrative	130,444		852,980	983,424		983,424	(28,305)	955,119			17
18	Directors Fees											18
19	Professional Services			230,581	230,581		230,581	(27,594)	202,987			19
20	Dues, Fees, Subscriptions & Promotions			93,676	93,676		93,676	(55,939)	37,737			20
21	Clerical & General Office Expenses	219,824	37,724	389,464	647,012		647,012	(294,175)	352,837			21
22	Employee Benefits & Payroll Taxes			1,127,239	1,127,239		1,127,239	(4,285)	1,122,954			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,189	14,189		14,189		14,189			24
25	Other Admin. Staff Transportation			16,365	16,365		16,365	(191)	16,174			25
26	Insurance-Prop.Liab.Malpractice			295,001	295,001		295,001		295,001			26
27	Other (specify):* See Supplemental							28,896	28,896			27
28	TOTAL General Administration	350,268	37,724	3,019,495	3,407,487		3,407,487	(381,593)	3,025,894			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,323,512	539,779	5,618,681	11,481,972		11,481,972	(354,620)	11,127,352			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.

**Warren Barr Pavilion
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 3 Supplemental Schedule - Other Administration Travel

Vendor	Invoice Date	Description	Amount	Allowable
Avila, Eduardo	07/12/11	Mileage	4	4
Bogus Nicole	06/30/11	Employee Meals, Employee Welfare	169	169
Brian Speck	10/05/11	Travel Expenses	157	157
Carol Baker-Phillips	11/09/11	Travel/Enter,Office Supp,Lunch,Decorartions,Pizza,	157	157
Ehealth Solutions	03/18/11	Travel/Entertainment, Mileage Reimburstment	2,195	2,195
Ehealth Solutions	04/01/11	Travel/Entertainment, Mileage Reimburstment	5,135	5,135
Ehealth Solutions	04/04/11	Travel/Entertainment, Mileage Reimburstment	978	978
Ehealth Solutions	05/01/11	Travel/Entertainment/Mileage	3,622	3,622
Ehealth Solutions	05/01/11	Travel/Entertainment/Mileage	975	975
Ehealth Solutions	03/18/11	Travel/Entertainment/Mileage	199	199
Ehealth Solutions	04/04/11	Travel/Entertainment/Mileage	339	339
Ehealth Solutions	05/01/11	Travel/Entertainment/Mileage	210	210
Ehealth Solutions	05/01/11	Travel/Entertainment/Mileage	335	335
Joan House	12/29/11	Mileage Reimbursement	69	69
Karen P. Matthews	10/01/11	Mileage To Support Center/Skokie Holiday Inn	16	16
Karen P. Matthews	10/20/11	Mileage And Tolls To And From Westmont To Wbp	80	80
Mark Murphey	11/20/11	Travel Expense Reimbursement	221	221
Mark Murphey	12/19/11	Travel Expense Reimbursement	79	79
Mary Kemp	10/31/11	Dinner With Dr. Gidea; Chart Stickers	155	155
Nicole Bogus	11/28/11	Mileage Reimbursement	25	25
RTA/CTA Transit Benefits	12/15/11	Transit Benefit Fare Program 01/2012	847	847
Sarah Glumm	10/10/11	Gift Cards	50	-
Shantel Mithcell - Cooley	03/02/11	Mileage Reimbursement	10	10
Trisha Bolthouse	06/13/11	Mileage, Parking, Marketing	53	-
Virginia Martinez	08/17/11	In Service-Education, Mileage	195	195
		Non-Detailed Travel Costs	88	-
Total			16,365	16,174

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			146,643	146,643		146,643	612,332	758,975			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,377	3,377		3,377	662,035	665,412			32
33	Real Estate Taxes			565,207	565,207		565,207		565,207			33
34	Rent-Facility & Grounds			547,383	547,383		547,383	(494,898)	52,485			34
35	Rent-Equipment & Vehicles			57,663	57,663		57,663	5,340	63,003			35
36	Other (specify):*											36
37	TOTAL Ownership			1,320,273	1,320,273		1,320,273	784,809	2,105,082			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		956,742	1,864,615	2,821,357		2,821,357	163,298	2,984,655			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			148,373	148,373		148,373		148,373			42
43	Other (specify):*	235,079		21,925	257,004		257,004	(257,004)				43
44	TOTAL Special Cost Centers	235,079	956,742	2,034,913	3,226,734		3,226,734	(93,706)	3,133,028			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,558,591	1,496,521	8,973,867	16,028,979		16,028,979	336,483	16,365,462			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

**Warren Barr Pavilion
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Total	-	-	-
Line 43 Detailed			
Marketing	235,079		21,925
Total	235,079	-	21,925

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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				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	(2,075)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(4,285)	22		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	(215,309)	21		24
25	Fund Raising, Advertising and Promotional	(55,939)	20		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 <u>See Supplemental</u>	(383,800)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (661,408)		\$	30

BHF USE ONLY							
48		49		50		51	

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 Amount	2 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)	997,891		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 997,891		36
(sum of SUBTOTALS)				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 336,483		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	<u>Gift and Coffee Shops</u>					40
41	<u>Barber and Beauty Shops</u>					41
42	<u>Laboratory and Radiology</u>					42
43	<u>Prescription Drugs</u>					43
44						44
45	<u>Other-Attach Schedule</u>					45
46	<u>Other-Attach Schedule</u>					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Miscellaneous Income	\$ (70)	21	1
2	Bank Fees	(13,307)	21	2
3	Parking Fees	(15,000)	21	3
4	Taxes - Other	(50,489)	21	4
5	Marketing Salaries and Expenses	(257,004)	43	5
6	Non-Allowable Travel	(191)	25	6
7	Non-Allowable Legal	(27,594)	19	7
8				8
9	Warren Barr Pavilion Realty, LLC			9
10	Amortization	(20,145)	31	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	(383,800)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Barr Pavilion# 0046003

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	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	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	1,795	0	0	0	0	0	0	0	0	1,795	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	1,795	0	0	0	0	0	0	0	0	1,795	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	20,152	0	0	0	0	0	0	0	0	20,152	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	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	5,026	0	0	0	0	0	0	0	0	5,026	15
16	TOTAL Health Care and Programs	0	0	25,178	0	0	0	0	0	0	0	0	25,178	16
	C. General Administration													
17	Administrative	0	0	(28,305)	0	0	0	0	0	0	0	0	(28,305)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(27,594)	0	0	0	0	0	0	0	0	0	0	(27,594)	19
20	Fees, Subscriptions & Promotions	(55,939)	0	0	0	0	0	0	0	0	0	0	(55,939)	20
21	Clerical & General Office Expenses	(294,175)	0	0	0	0	0	0	0	0	0	0	(294,175)	21
22	Employee Benefits & Payroll Taxes	(4,285)	0	0	0	0	0	0	0	0	0	0	(4,285)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(191)	0	0	0	0	0	0	0	0	0	0	(191)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	28,896	0	0	0	0	0	0	0	0	28,896	27
28	TOTAL General Administration	(382,184)	0	591	0	0	0	0	0	0	0	0	(381,593)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(382,184)	0	27,564	0	0	0	0	0	0	0	0	(354,620)	29

Summary B

Facility Name & ID Number	Warren Barr Pavilion	#	0046003	Report Period Beginning:	01/01/11	Ending:	12/31/11
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

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
See Pg. 6 SUPP 1 and Pg. 6 SUPP 2		Evergreen Health Care Center, LLC	Chicago, IL	Warren Barr Realty	Chicago, IL	Building Co.
		Ridgewood Health Care Center, LLC		Boulevard Mgmt.	Rosemont, IL	Mgmt. Co.
		Westlake Health Care Center, LLC		Advanced Therapy	Rosemont, IL	Therapy Co.

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	34	Rent	\$ 540,000	Warren Barr Pavilion Realty, LLC	100.00%	\$	\$ (540,000)	1
2	V	21	Office		Warren Barr Pavilion Realty, LLC	100.00%			2
3	V	30	Depreciation		Warren Barr Pavilion Realty, LLC	100.00%	608,874	608,874	3
4	V	31	Amortization		Warren Barr Pavilion Realty, LLC	100.00%	20,145	20,145	4
5	V	32	Interest		Warren Barr Pavilion Realty, LLC	100.00%	664,110	664,110	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 540,000			\$ 1,293,129	\$ * 753,129	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Warren Barr Pavilion

0046003

Report Period Beginning:

01/01/11

Ending:

12/31/11

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	George P. Bauer Revocable Trust	6%						1
2	Carol B. Bauer Revocable Trust	6%						2
3	Margot M. Brinley	2%						3
4	Growth Partners	2%						4
5	Jerold A. Hecktman F. Partnership	1%						5
6	Amy Heinrich	1%						6
7	Thomas Hunter III	10%						7
8	Thomas Hunter IV	0.6%						8
9	Willard Hunter	0.4%						9
10	Leisure Investments, LLC	0.5%						10
11	Frank Locallo	1%						11
12	Mark Madigan	0.2%						12
13	McKay Trading Partnership	1%						13
14	Adeline S. Morrison	6%						14
15	Helen Morrison	2%						15
16	Lois L. Morrison	2%						16
17	Lisa Nemeroff Revocable Trust	1%						17
18	Joe Perillo	1%						18
19	Theodore Pecora	1%						19
20	Ray Rusnak	1%						20
21	Jennifer Steans	4%						21
22	Steans Family Foundation	4%						22
23	Robin Steans	4%						23
24	Harrison I. Steans	19.5%						24
25	Neele Stearns	5.8%						25
26	Tower Investors	1%						26
27	WHI Ventures Fund I, LLC	4%						27
28	Thomas E. Wood Revocable Trust	1%						28
29	Marlene Elowe	1%						29
30	Sidney Freedland	2%						30

SEE ACCOUNTANTS' COMPILATION REPORT

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	Strategic Management Advisors	1%						1
2	Michael G. Hara Revocable Trust	1%						2
3	Gene Jacobs	1%						3
4	Jeff Elowe - Spousal Trust	1.0605%						4
5	Randi J. Elowe	1.0605%						5
6	Brian Cloch	2.12075%						6
7	Fred Benjamin	0.7485%						7
8	CBE III, LLC	0.01%						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

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.

☒ X

 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 Fee	\$ 231,674	Boulevard Healthcare Management, LLC	100.00%	\$	(231,674)	15
16	V	6	Maintenance		Boulevard Healthcare Management, LLC	100.00%	1,795	1,795	16
17	V	10	Nursing & Rehabilitation		Boulevard Healthcare Management, LLC	100.00%	20,152	20,152	17
18	V	15	Payroll Taxes, Fringes, Staff Dev.		Boulevard Healthcare Management, LLC	100.00%	5,026	5,026	18
19	V	17	Administrative and General		Boulevard Healthcare Management, LLC	100.00%	203,369	203,369	19
20	V	27	Payroll Taxes, Fringes, Staff Dev.		Boulevard Healthcare Management, LLC	100.00%	28,896	28,896	20
21	V	30	Depreciation		Boulevard Healthcare Management, LLC	100.00%	3,458	3,458	21
22	V	34	Building Rent		Boulevard Healthcare Management, LLC	100.00%	45,102	45,102	22
23	V	35	Equipment Rent		Boulevard Healthcare Management, LLC	100.00%	5,340	5,340	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			\$ 231,674			\$ 313,138	\$ * 81,464	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	39	Ancillary Services - Therapy	\$ 1,654,874	Advanced Therapy and Rehab, LLC	100.00%	\$ 1,818,172	\$ 163,298	15
16	V								16
17	V								17
18	V								18
19	V								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			\$ 1,654,874			\$ 1,818,172	\$ * 163,298	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	N/A - No Compensation								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		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

Facility Name & ID Number Warren Barr Pavilion # 0046003 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			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										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion # 0046003 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Boulevard Healthcare Management, LLC
Street Address 6400 Shafer Ct., Suite 600
City / State / Zip Code Rosemont, IL 60018-4914
Phone Number (847) 720 - 8700
Fax Number (847) 720 - 8701

	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	6	Maintenance & Minor Equip.	Patient Days	181,795	4	\$ 6,176	\$	52,829	\$ 1,795	1
2	10	Nursing & Rehabilitation	Patient Days	181,795	4	69,347		52,829	20,152	2
3	15	Payroll Taxes, Fringes, Staff	Patient Days	181,795	4	17,296		52,829	5,026	3
4	17	Administrative and General	Patient Days	181,795	4	699,834	643,366	52,829	203,369	4
5	27	Payroll Taxes, Fringes, Staff	Patient Days	181,795	4	99,437		52,829	28,896	5
6	30	Depreciation	Patient Days	181,795	4	11,901		52,829	3,458	6
7	34	Building Rent	Patient Days	181,795	4	155,203		52,829	45,102	7
8	35	Equipment Rent	Patient Days	181,795	4	18,377		52,829	5,340	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	TOTALS					\$ 1,077,572	\$ 712,713		\$ 313,138	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion # 0046003 Report Period Beginning: 01/01/11 Ending: 12/31/11

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 Advanced Therapy and Rehab, LLC
Street Address 6400 Shafer Ct., Suite 600
City / State / Zip Code Rosemont, IL 60018-4914
Phone Number (847) 720 - 8700
Fax Number (847) 720 - 8701

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	Ancillary Services - Therapy	Billing	4,809,603	4	\$ 5,284,200	\$ 3,523,291	1,654,874	\$ 1,818,172	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										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 5,284,200	\$ 3,523,291		\$ 1,818,172	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	Bank of America		X	Mortgage			\$	8,230,418			\$ 612,014	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Insurance Carrier		X	Insurance Financing							3,377	6
7	FIC	X		Line of Credit				3,754,000			52,096	7
8												8
9	TOTAL Facility Related						\$	11,984,418			\$ 667,487	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13	Interest Income		X								(2,075)	13
14	TOTAL Non-Facility Related						\$				\$ (2,075)	14
15	TOTALS (line 9+line14)						\$	11,984,418			\$ 665,412	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 0 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 2010 report.			\$	590,077	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.)			\$	563,553	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(26,524)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	591,731	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.			\$	565,207	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2006	505,395	8	
		2007	539,693	9	
		2008	545,108	10	
		2009	532,318	11	
		2010	563,553	12	
2011 Real Estate Tax Accrual = 2010 Tax Bill of \$563,553 * 1.05 = \$591,731					

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION\$		16

- NOTES:
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

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Barr Pavilion COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046003

CONTACT PERSON REGARDING THIS REPORT Boris Kushnir

TELEPHONE (614) 849 - 3000 FAX #: (614) 221 - 3535

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2010 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 2010.

(A)		(B)	(C)	(D)
Tax Index Number		Property Description	Total Tax	Tax Applicable to Nursing Home
1.	17-04-324-019-0000	Nursing Home	\$ 547,620.83	\$ 547,620.83
2.	17-04-423-006-0000	Nursing Home	\$ 15,932.55	\$ 15,932.55
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 563,553.38	\$ 563,553.38

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 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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

X. BUILDING AND GENERAL INFORMATION:

- A.

Square Feet:

130,152
- B.

General Construction Type:

Exterior

Concrete

Frame

Steel

Number of Stories

9
- 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).

- 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	Facility		2002	\$ 2,500,000	1
2					2
3	TOTALS			\$ 2,500,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion

0046003

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	271		2002	1975	\$ 10,110,000	\$ 505,500	20	\$ 505,500	\$	\$ 4,591,625	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	The building costs above and leasehold improvements listed										9
10	below are captured on Warren Barr Pavilion Realty, LLC										10
11											11
12	Various		2004		1,425	142	10	142		1,033	12
13	Various		2005		188,750	12,583	15	12,583		79,694	13
14											14
15	The leasehold improvements listed below are captured on										15
16	the books of Warren Barr Pavilion:										16
17											17
18	Various		2002		3,081						18
19	Various		2003		431,785						19
20	Various		2004		160,741						20
21	Various		2005		62,601						21
22	Various		2006		259,859						22
23	Various		2007		35,133						23
24	Vinyl Tile and Materials		2008		1,934						24
25	Cubicle Curtains and Tracks		2008		635						25
26	Carpet Installation		2008		9,800						26
27	Water Heater System		2009		152,320						27
28	Masonry Repair		2009		9,540						28
29	CI Pipe Repair		2009		6,049						29
30	Boiler Fan Repair		2009		40,140						30
31	Trough Collector		2010		7,641						31
32	Front Door		2010		6,100						32
33	Board Replacement (Security Doors and Badges)		2010		2,825						33
34	8th Floor Renovations (Paint, Cubicle Curtains, Electrical,										34
35	Cornices, Shades, Signs, Wallmount Plates)		2010		34,692						35
36	Boiler Control Valves		2011		8,678						36

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

See Page 12A, Line 70 for total

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

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	Replacement Filters	2011	\$ 4,450	\$		\$	\$	\$	37
38	Nurse Call Station	2011	15,628						38
39	Sprinkler Heads - Additional	2011	13,207						39
40	25 Room Tek-Tone Nurse Call Systems	2011	15,143						40
41	Main Heat Circulation Pump - Rebuild	2011	9,089						41
42	Drain Repair Under Kitchen Floor	2011	6,832						42
43	Carpet - Lobby	2011	3,250						43
44	Hospice Room (Paint, Crown, Chair Rail, Lighting, Flooring)	2011	17,650						44
45									45
46	Depreciation - Warren Barr Pavillion			79,993	5 - 10	79,993		418,388	46
47									47
48									48
49									49
50									50
51									51
52	The following leasehold improvement cost listed below are								52
53	captured on Boulevard Healthcare Magement, LLC.								53
54									54
55	Various	2002	6,237	54		54			55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 11,625,215	\$ 598,272		\$ 598,272	\$	\$ 5,090,740	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	\$613,244	\$58,738	\$58,738	\$	5 - 10	\$720,364	71
72	Current Year Purchases	72,881	7,912	7,912		5 - 10	7,912	72
73	Fully Depreciated Assets							73
74	See Supplemental Schedule	1,193,283	94,053	94,053			918,010	74
75	TOTALS	\$1,879,408	\$160,703	\$160,703	\$		\$1,646,286	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$16,004,623	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$758,975	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$758,975	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)	\$6,737,026	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.

Warren Barr Pavilion
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Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Warren Barr Pavilion Realty, LLC			
Prior	918,010	90,648	918,010
Current			
Total	918,010	90,648	918,010
Boulevard Healthcare Management, LLC			
Prior	275,273	3,405	
Current			
Total	275,273	3,405	-
Total	1,193,283	94,053	918,010

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	See Supp.				52,485			5
6								6
7	TOTAL				\$ 52,485			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 .
-

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: \$ 63,003 Description: See Supplemental Schedule
(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					19
20					20
21	TOTAL		\$	\$	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. /2012 \$

13. /2013 \$

14. /2014 \$

* 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

Page 14 Supplemental Schedule - Building Rental

Page 14 Supplemental Schedule - Equipment RentalIL478-2471

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

ALLOCATION OF COSTS (d)

		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)	\$			

- (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.

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (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

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	39 - 03	hrs	\$		\$ 634,735	\$		\$ 634,735	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			216,482			216,482	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			807,772			807,772	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				891,047		891,047	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					65,695		65,695	12
13	Other (specify): See Supplemental	39 - 03				205,626			205,626	13
14	TOTAL			\$		\$ 1,864,615	\$ 956,742		\$ 2,821,357	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

Page 16 Supplemental Schedule

IL478-2471

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 245,383	\$ 312,250	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 584,061)	2,788,240	2,788,240	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	57,575	57,575	6
7	Other Prepaid Expenses	22,343	22,343	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	4,807,261	3,756,362	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,920,802	\$ 6,936,770	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,500,000	13
14	Buildings, at Historical Cost		10,110,000	14
15	Leasehold Improvements, at Historical Cost	1,094,640	1,096,065	15
16	Equipment, at Historical Cost	910,288	2,017,048	16
17	Accumulated Depreciation (book methods)	(1,146,664)	(6,737,026)	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): See Supplemental	339,400	370,978	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,197,664	\$ 9,357,065	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,118,466	\$ 16,293,835	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,300,120	\$ 3,300,120	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,754,000	3,949,201	29
30	Accrued Salaries Payable	281,494	281,494	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,922	9,922	31
32	Accrued Real Estate Taxes(Sch.IX-B)	591,731	591,731	32
33	Accrued Interest Payable		38,862	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 7,937,267	\$ 8,171,330	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,230,418	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 8,230,418	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,937,267	\$ 16,401,748	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,181,199	\$ (107,913)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,118,466	\$ 16,293,835	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

**Warren Barr Pavilion
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Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Security Deposits	15,926	15,926
Due from Warren Barr Pavilion Realty, LLC	1,066,695	-
Due from System	3,724,640	3,730,686
Other Assets		9,750
Total	4,807,261	3,756,362
Line 23 - Other Long Term Assets		
Construction in Progress	339,400	339,400
Closing Costs - Net of Amortization		28,675
Financing Costs - Net of Amortization		2,903
Total	339,400	370,978
Line 36 - Other Current Liabilities		
Total	-	-

Line 43 - Other Long Term Liabilities

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,440,233	1
2	Restatements (describe):		2
3	Prior Year Financial Statement Audit Adjustments	(134,657)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,305,576	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(94,171)	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	(30,206)	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)	\$ (124,377)	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)	\$ 1,181,199	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion

0046003

Report Period Beginning: 01/01/11

Ending:

12/31/11

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

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 14,833,040	1
2	Discounts and Allowances for all Levels	(6,381,788)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,451,252	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,159,165	6
7	Oxygen	3,560	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,162,725	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	6,571	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	4,712	15
16	Rental of Facility Space	11,680	16
17	Sale of Drugs	768,476	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	242,723	19
20	Radiology and X-Ray	56,520	20
21	Other Medical Services	195,793	21
22	Laundry	4,610	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,291,085	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,075	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,075	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	27,671	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 27,671	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,934,808	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,683,698	31
32	Health Care	5,390,787	32
33	General Administration	3,407,487	33
	B. Capital Expense		
34	Ownership	1,320,273	34
	C. Ancillary Expense		
35	Special Cost Centers	3,078,361	35
36	Provider Participation Fee	148,373	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,028,979	40
41	Income before Income Taxes (line 30 minus line 40)**	(94,171)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (94,171)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Finished 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. SEE ACCOUNTANTS' COMPILATION REPORT

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

Page 19 Supplemental Schedule

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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	1,960	2,306	\$ 125,574	\$ 54.45	1
2	Assistant Director of Nursing	2,370	2,566	96,074	37.44	2
3	Registered Nurses	49,774	54,454	1,847,530	33.93	3
4	Licensed Practical Nurses	30,861	34,045	891,482	26.19	4
5	CNAs & Orderlies	109,566	121,352	1,419,322	11.70	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,681	8,935	83,403	9.33	8
9	Activity Director	4,328	4,924	82,086	16.67	9
10	Activity Assistants	7,465	8,408	73,716	8.77	10
11	Social Service Workers	4,530	4,783	126,834	26.52	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	4,165	4,368	118,503	27.13	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,944	2,186	130,444	59.67	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,630	13,650	219,825	16.10	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	2,973	3,322	34,845	10.49	31
32	Other Health Care(specify)					32
33	Other(specify) Supplemental	13,478	14,914	308,954	20.72	33
34	TOTAL (lines 1 - 33)	253,725	280,213	\$ 5,558,591 *	\$ 19.84	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		\$		35
36	Medical Director		102,233	09 - 03	36
37	Medical Records Consultant		2,360	10 - 03	37
38	Nurse Consultant				38
39	Pharmacist Consultant		9,895	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant		14,876	10 - 03	42
43	Speech Therapy Consultant				43
44	Activity Consultant		1,113	11 - 03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 130,477		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.

**Warren Barr Pavilion
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Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Unit Secretaries	2,560	2,939	43,298
Central Supplies	2,152	2,278	30,577
Marketing and Admissions	8,766	9,697	235,079
Total	13,478	14,914	308,954

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
Mark Murphey	Administrator	0	\$ 59,315	Workers' Compensation Insurance		\$ 166,442	IDPH License Fee	\$
Kenneth Kolich	Administrator	0	71,129	Unemployment Compensation Insurance		110,682	Advertising: Employee Recruitment	4,830
				FICA Taxes		415,390	Health Care Worker Background Check	
				Employee Health Insurance		334,252	(Indicate # of checks performed)	
				Employee Meals		9,242	Patient Background Checks	6,670
				Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	6,870
				Insurance - Disability, Dental and Vision		11,879	Licenses	19,367
				401K and Pension Expense		55,045	Advertising and Marketing	55,939
				Employee Welfare		12,209		
				Other Employee Benefits		7,813		
							Less: Public Relations Expense	()
							Non-allowable advertising	(55,939)
							Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)								
			\$ 130,444					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount					
Boulevard Healthcare Management, LLC			\$ 231,674					
Transitional Care Management			621,307					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)						\$ 1,122,954		
			\$ 852,980					
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
Plante Moran, PLLC	Accounting / Audit		\$ 51,906			\$	Out-of-State Travel	\$
Paycom	Payroll Processing		21,822					
ADP	Payroll Processing		109					
AT&T	Data Processing		16,868				In-State Travel	
Nebo Systems	Data Processing		3,270					
MDI	Data Processing		8,500					
Gould & Ratner	Legal		5,160					
Much, Shelist	Legal		23,918				Seminar Expense	14,189
Pretzel & Stouffer , Chartered	Legal		22,084					
Joseph Pieper	Legal		1,250					
Law Offices of Wolf & Wolfe	Legal		140					
See Supplemental Schedule	See Supplemental Schedule		75,555				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
			\$ 230,581				TOTAL	\$ 14,189

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

**Warren Barr Pavilion
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Page 21 Supplemental Schedule - Other Professional Fees

Vendor	Type	Amount
Weltman,Weinberg & Reis	Legal	350
Klafter & Burke	Legal	6,799
Getzler, Henrich & Assoc	Management Consultants	26,326
Stone, McGuire & Siegal	Legal	6,850
FR&R	Healthcare Consulting	10,000
Accurate Electric	Other	6,300
Other	Other	18,929

Total

75,555

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Page 21 Supplemental Schedule - Legal Schedule

Vendor	Invoice Date	Amount	Allowable
Pretzel & Stouffer, Chartered	01/17/11	3,076	
Pretzel & Stouffer, Chartered	01/17/11	1,332	
Pretzel & Stouffer, Chartered	02/17/11	1,621	
Pretzel & Stouffer, Chartered	02/17/11	914	
Pretzel & Stouffer, Chartered	03/29/11	1,726	
Pretzel & Stouffer, Chartered	03/29/11	2,705	
Pretzel & Stouffer, Chartered	04/21/11	25	
Pretzel & Stouffer, Chartered	04/21/11	25	
Pretzel & Stouffer, Chartered	04/22/11	2,904	
Pretzel & Stouffer, Chartered	06/01/11	1,084	
Pretzel & Stouffer, Chartered	07/01/11	685	
Pretzel & Stouffer, Chartered	07/01/11	504	
Pretzel & Stouffer, Chartered	07/27/11	235	
Pretzel & Stouffer, Chartered	07/27/11	2,038	
Pretzel & Stouffer, Chartered	08/17/11	745	
Pretzel & Stouffer, Chartered	09/26/11	518	
Pretzel & Stouffer, Chartered	10/24/11	100	
Pretzel & Stouffer, Chartered	10/24/11	68	
Pretzel & Stouffer, Chartered	11/16/11	135	
Pretzel & Stouffer, Chartered	11/16/11	624	
Pretzel & Stouffer, Chartered	12/14/11	864	
Pretzel & Stouffer, Chartered	12/14/11	50	
Pretzel & Stouffer, Chartered	12/14/11	109	
Much Shelist	06/01/11	977	977
Much Shelist	07/01/11	9,440	9,440
Much Shelist	08/01/11	186	186
Much Shelist	09/01/11	3,749	3,749
Much Shelist	10/01/11	504	504
Much Shelist	10/01/11	2,026	2,026
Much Shelist	10/01/11	5,049	5,049
Much Shelist	11/01/11	96	96
Much Shelist	11/01/11	1,474	1,474
Much Shelist	12/01/11	419	419
Klafter & Burke	10/07/11	6,799	6,799
Gould & Ratner, LLP	10/18/11	3,164	
Gould & Ratner, LLP	11/07/11	1,997	
Pieper, Joseph W.	03/16/11	1,250	1,250
Weltman, Weinberg & Reis Co.	09/27/11	350	
The Law Offices of Wolfe & Wolfe, Ltd	07/01/11	140	140
Stone, McGuire & Siegel	09/30/11	2,269	2,269
Stone, McGuire & Siegel	10/31/11	65	65
Stone, McGuire & Siegel	11/30/11	3,551	3,551
Stone, McGuire & Siegel	12/31/11	965	965

66,55138,957

Page 5 Adjutment

27,594

**Warren Barr Pavilion
Medicaid Cost Report
01/01/11 - 12/31/11**

Page 21 Supplemental Schedule - Seminar Schedule

Vendor	Invoice Date	Description	Amount	Allowable
Trisha Bolthouse	01/13/11	Tuition Reimbursement completion of Ethical Leadership course	300	300
Trisha Bolthouse	02/02/11	Tuition Reimbursement - Advanced Marketing Mgmt	300	300
Trisha Bolthouse	03/01/11	Tuition Reimbursement - Internet & Electronic Marketing	300	300
Shantel Mithcell - Cooley	03/02/11	Education for Long Term Care Provisions	35	35
Repasy, Andrew B. MD, SC	03/11/11	Know It All Before You Call:data Collection Cards	240	240
Dana Braverman	07/20/11	Education for 2011 Summer Institute of Aging	250	250
PICC Me Vascular Solutions	07/30/11	Midline Inserted And Education Hours 09/16/11	960	960
Trisha Bolthouse	08/05/11	Education for Marketing & Social Media Conf.	249	249
Trisha Bolthouse	08/09/11	Tuition Reimbursement - Organizational behavior & ethics	300	300
Trisha Bolthouse	08/12/11	National Seminars Group	325	325
Virginia Martinez	08/17/11	In Service-education, Mileage	750	750
Mark Murphey	08/19/11	Live Webinar Registration	328	328
Bridget Simbila	09/23/11	Restoratrive Consultation On Location/training	100	100
Mary Kemp	09/30/11	CHF HOURS	2,070	2,070
PICC Me Vascular Solutions	09/30/11	Midline Inserted And Education Hours 09/16/11	960	960
Mark Murphy	10/05/11	Recent Changes in Advance Directives on 09/22 for 4 @ \$175 each and on 10/12 @ \$105 each	910	910
Mary Kemp	10/19/11	IN-SERVICE, CHF PROGRAM	5,243	5,243
Trisha Bolthouse	12/01/11	Tuition Reimbursement - Financial Decision & Marketing	300	300
Darlene Randall	12/01/11	Tuition Reimbursement - Terminology of Medical Careers	270	270
Total			14,189	14,189

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

(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. \$ 0 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? Ln. 14

d. Have vehicle usage logs been maintained? N/A

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? Yes
Firm Name: Plante Moran, PLLC

(18) Have all costs which do not relate to the provision of long term care been adjusted 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

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