

		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: <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>01/01/12</u> to <u>12/31/12</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 W Oak St</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: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>65 E. State Street, Suite 600 Columbus, Ohio 43215</u></td></tr><tr><td>(Telephone) <u>(614) 849-3000</u> Fax # <u>(614) 221-3535</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Plante & Moran, PLLC</u> <u>65 E. State Street, Suite 600 Columbus, Ohio 43215</u>	(Telephone) <u>(614) 849-3000</u> Fax # <u>(614) 221-3535</u>												
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	(Telephone) <u>(614) 849-3000</u> Fax # <u>(614) 221-3535</u>																								
Date of Initial License for Current Owners: <u>12/01/02</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☒ Limited Liability Co.	_____		☐ Trust			☐ Other _____	
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	☒ Limited Liability Co.	_____																							
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>Boris Kushnir</u> Telephone Number: <u>(614) 849-3000</u>																									
Email Address: _____																									

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion

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

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>99,186</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>99,186</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>16,583</u>	<u>17,658</u>	<u>19,948</u>	<u>54,189</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>16,583</u>	<u>17,658</u>	<u>19,948</u>	<u>54,189</u>	<u>14</u>

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 54.63%

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)
N/A

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 19,948

Medicare Intermediary Wisconsin Physicians Service Insurance

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

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

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					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary		7,445	1,081,795	1,089,240		1,089,240		1,089,240			1
2	Food Purchase		55,628		55,628		55,628	(475)	55,153			2
3	Housekeeping			437,293	437,293		437,293		437,293			3
4	Laundry		7,640	277,529	285,169		285,169		285,169			4
5	Heat and Other Utilities			323,646	323,646		323,646		323,646			5
6	Maintenance	146,732		266,342	413,074		413,074	12,763	425,837			6
7	Other (specify):* Supplemental	13,968			13,968		13,968		13,968			7
8	TOTAL General Services	160,700	70,713	2,386,605	2,618,018		2,618,018	12,288	2,630,306			8
	B. Health Care and Programs											
9	Medical Director			124,192	124,192		124,192		124,192			9
10	Nursing and Medical Records	5,329,464	366,941	13,950	5,710,355		5,710,355		5,710,355			10
10a	Therapy											10a
11	Activities	151,382	14,913	2,806	169,101		169,101		169,101			11
12	Social Services	101,427			101,427		101,427		101,427			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Supplemental											15
16	TOTAL Health Care and Programs	5,582,273	381,854	140,948	6,105,075		6,105,075		6,105,075			16
	C. General Administration											
17	Administrative	135,568		959,843	1,095,411		1,095,411		1,095,411			17
18	Directors Fees											18
19	Professional Services			284,695	284,695	(6,799)	277,896	(8,158)	269,738			19
20	Dues, Fees, Subscriptions & Promotions			120,947	120,947		120,947	(71,214)	49,733			20
21	Clerical & General Office Expenses	352,048	49,508	451,175	852,731		852,731	(393,779)	458,952			21
22	Employee Benefits & Payroll Taxes			1,336,892	1,336,892		1,336,892		1,336,892			22
23	Inservice Training & Education											23
24	Travel and Seminar			14,351	14,351		14,351	(1,355)	12,996			24
25	Other Admin. Staff Transportation			21,904	21,904		21,904	(15,574)	6,330			25
26	Insurance-Prop.Liab.Malpractice			325,199	325,199		325,199		325,199			26
27	Other (specify):* Supplemental											27
28	TOTAL General Administration	487,616	49,508	3,515,006	4,052,130	(6,799)	4,045,331	(490,080)	3,555,251			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,230,589	502,075	6,042,559	12,775,223	(6,799)	12,768,424	(477,792)	12,290,632			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
01/01/12 - 12/31/12

Page 2 - Other Staff Admin Transportation Schedule

[illegible]

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

Page 3 / Page 4 Reclassifications

Description	Increase	Decrease
Real Estate Taxes	6,799	
Legal Fees		6,799

To reclassify legal expense incurred by Warren Barr Pavilion as it relates to the appeal of its real estate tax assessment for 2011. A copy of the legal invoice is included behind Page 10 and Page 21.

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			280,609	280,609		280,609	518,226	798,835			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			205,579	205,579		205,579	403,215	608,794			32
33	Real Estate Taxes			566,474	566,474	6,799	573,273	(3,768)	569,505			33
34	Rent-Facility & Grounds			711,000	711,000		711,000	(711,000)				34
35	Rent-Equipment & Vehicles			44,223	44,223		44,223		44,223			35
36	Other (specify):* Supplemental							130,806	130,806			36
37	TOTAL Ownership			1,807,885	1,807,885	6,799	1,814,684	337,479	2,152,163			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		994,614	2,360,983	3,355,597		3,355,597	187,791	3,543,388			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			354,668	354,668		354,668		354,668			42
43	Other (specify):* Supplemental	206,559			206,559		206,559	(206,559)				43
44	TOTAL Special Cost Centers	206,559	994,614	2,715,651	3,916,824		3,916,824	(18,768)	3,898,056			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	6,437,148	1,496,689	10,566,095	18,499,932		18,499,932	(159,081)	18,340,851			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 01/01/12 - 12/31/12

Page 4 Supplemental Schedule

Description	Salaries	Supplies	Other
Line 36 Detailed			
Amortization			130,806
Total	-	-	130,806
Line 43 Detailed			
Marketing	206,559		
Total	206,559	-	-

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	(475)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,613)	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	(11,623)	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	(909)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(251,148)	21		24
25	Fund Raising, Advertising and Promotional	(71,214)	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 See Supplemental	(368,647)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (707,629)		\$	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 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)	548,548		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 548,548		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (159,081)		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	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Parking Revenue	\$ (28,220)	21	1
2	Other Income	(7,356)	21	2
3	Bank Fees	(8,490)	21	3
4	Taxes	(94,043)	21	4
5	Marketing	(206,559)	43	5
6	Real Estate Taxes - Late Payments	(3,768)	33	6
7	Non-Allowable Seminar	(1,355)	24	7
8	Non-Allowable Legal	(8,158)	19	8
9	LIMP - Under \$2,500 Limit	12,763	6	9
10	Non-Allowable Other Staff Admin Transportation	(15,574)	25	10
11				11
12				12
13				13
14				14
15				15
16				16
17	Warren Barr Pavilion Realty, LLC			17
18	Professional Fees	(7,720)	19	18
19	Office and Clerical	(167)	21	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	(368,647)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Barr Pavilion# 0046003

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	(475)	0	0	0	0	0	0	0	0	0	0	(475)	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	12,763	0	0	0	0	0	0	0	0	0	0	12,763	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	12,288	0	0	0	0	0	0	0	0	0	0	12,288	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(15,878)	7,720	0	0	0	0	0	0	0	0	0	(8,158)	19
20	Fees, Subscriptions & Promotions	(71,214)	0	0	0	0	0	0	0	0	0	0	(71,214)	20
21	Clerical & General Office Expenses	(393,946)	167	0	0	0	0	0	0	0	0	0	(393,779)	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	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,355)	0	0	0	0	0	0	0	0	0	0	(1,355)	24
25	Other Admin. Staff Transportation	(15,574)	0	0	0	0	0	0	0	0	0	0	(15,574)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(497,967)	7,887	0	0	0	0	0	0	0	0	0	(490,080)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(485,679)	7,887	0	0	0	0	0	0	0	0	0	(477,792)	29

STATE OF ILLINOIS

Summary B

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

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	518,226	0	0	0	0	0	0	0	0	0	518,226	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,623)	414,838	0	0	0	0	0	0	0	0	0	403,215	32
33	Real Estate Taxes	(3,768)	0	0	0	0	0	0	0	0	0	0	(3,768)	33
34	Rent-Facility & Grounds	0	(711,000)	0	0	0	0	0	0	0	0	0	(711,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	130,806	0	0	0	0	0	0	0	0	0	130,806	36
37	TOTAL Ownership	(15,391)	352,870	0	0	0	0	0	0	0	0	0	337,479	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	187,791	0	0	0	0	0	0	0	0	187,791	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):*	(206,559)	0	0	0	0	0	0	0	0	0	0	(206,559)	43
44	TOTAL Special Cost Centers	(206,559)	0	187,791	0	0	0	0	0	0	0	0	(18,768)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(707,629)	360,757	187,791	0	0	0	0	0	0	0	0	(159,081)	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
See Pg. 6 Supp 1 and Page P6. 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	\$ 711,000	Warren Barr Pavilion Realty, LLC	100.00%	\$	\$ (711,000)	1
2	V	19	Professional Fees		Warren Barr Pavilion Realty, LLC	100.00%	7,720	7,720	2
3	V	20	Dues and Subscriptions		Warren Barr Pavilion Realty, LLC	100.00%			3
4	V	21	Office and Clerical		Warren Barr Pavilion Realty, LLC	100.00%	167	167	4
5	V	30	Depreciation		Warren Barr Pavilion Realty, LLC	100.00%	518,226	518,226	5
6	V	32	Interest	81	Warren Barr Pavilion Realty, LLC	100.00%	414,919	414,838	6
7	V	36	Amortization		Warren Barr Pavilion Realty, LLC	100.00%	130,806	130,806	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 711,081			\$ 1,071,838	\$ * 360,757	14

* 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	\$ 2,167,296	Advanced Therapy & Rehab, LLC	100.00%	\$ 2,355,087	\$ 187,791	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			\$ 2,167,296			\$ 2,355,087	\$ * 187,791	39

* 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:

01/01/12

Ending:

12/31/12

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)

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

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	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						\$	\$			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: 01/01/12 Ending: 12/31/12

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	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	39	Ancillary Services - Therapy	Billing	6,436,454	4	\$ 7,046,047	\$ 5,111,520	2,151,335	\$ 2,355,087	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					\$ 7,046,047	\$ 5,111,520		\$ 2,355,087	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			\$	8,500,000			\$	414,919	1		
2													2		
3													3		
4													4		
5													5		
	Working Capital														
6	FIC	X		Line of Credit				1,900,000					6		
7				Line of Credit				1,395,000				202,292	7		
8	Insurance Financing		X									3,287	8		
9	TOTAL Facility Related						\$	11,795,000				\$	620,498	9	
	B. Non-Facility Related*														
10													10		
11													11		
12	Interest Income		X									(11,623)	12		
13	Interest Income		X									(81)	13		
14	TOTAL Non-Facility Related						\$					\$	(11,704)	14	
15	TOTALS (line 9+line14)							\$	11,795,000				\$	608,794	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 2011 report.		\$	591,731		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.)		\$	561,210		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(30,521)		3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	593,227		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.)		\$	6,799		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.		\$	569,505		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	539,693	8	
		2008	545,108	9	
		2009	532,318	10	
		2010	563,553	11	
		2011	561,210	12	
2012 Real Estate Tax Accrual = 2011 Tax Bill of \$561,210 * 1.057 = \$593,227					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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

2011 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 - 5355

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) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u>17-04-324-019-0000</u>	<u>Nursing Home</u>	\$ <u>545,343.28</u>	\$ <u>545,343.28</u>
2.	<u>17-04-423-006-0000</u>	<u>Nursing Home</u>	\$ <u>15,866.25</u>	\$ <u>15,866.25</u>
3.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
4.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
5.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10.	<u></u>	<u></u>	\$ <u></u>	\$ <u></u>
		TOTALS	\$ <u><u>561,209.53</u></u>	\$ <u><u>561,209.53</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 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 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:

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:

01/01/12

Ending:

12/31/12

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	\$	\$ 5,097,125	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	143	10	143		1,175	12
13	Various			2005	188,750	12,583	15	12,583		92,278	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	Various			2008	12,369						24
25	Water Heater System			2009	152,320						25
26	Masonry Repair			2009	9,540						26
27	CI Pipe Repair			2009	6,049						27
28	Boiler Fan Repair			2009	40,140						28
29	Trough Collector			2010	7,641						29
30	Front Door			2010	6,100						30
31	Board Replacement (Security Doors and Badges)			2010	2,825						31
32	8th Floor Renovations (Paint, Cubicle Curtains, Electrical,										32
33	Cornices, Shades, Signs, Wallmount Plates)			2010	34,692						33
34	Boiler Control Valves			2011	8,678						34
35	Replacement Filters			2011	4,450						35
36	Nurse Call Station			2011	15,628						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

Facility Name & ID Number Warren Barr Pavilion

0046003

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Sprinkler Heads - Additional	2011	\$ 13,207	\$		\$	\$	\$	37
38	25 Room Tek-Tone Nurse Call Systems	2011	15,143						38
39	Main Heat Circulation Pump - Rebuild	2011	9,089						39
40	Drain Repair Under Kitchen Floor	2011	6,832						40
41	Carpet - Lobby	2011	3,250						41
42	Hospice Room (Paint, Crown, Chair Rail, Lighting, Flooring)	2011	17,650						42
43	Multi Stack Chiller Service - Labor	2011	3,560						43
44	Multi Stack Chiller Service - Equipment	2011	3,748						44
45	Interior Signage	2011	14,478						45
46	Pedestrian Door	2011	2,750						46
47	Doors - Control Module / Sensor	2011	1,825						47
48	Flooring Materials - Tile - 8th Floor Hallway	2011	16,026						48
49	8th Floor Renovation - Window Sills, Counter tops	2011	4,756						49
50	Installation of Base - 6" Reveal Base - 8th Floor	2011	2,917						50
51	Installation of Base - 6" Reveal Base - 8th Floor	2011	9,031						51
52	Pantry, Laundry, Dining Work - Tile, Paint	2011	27,595						52
53	8th Floor Renovation - Window Sills, Counter tops	2011	7,498						53
54	Lights - Dining Room	2011	1,386						54
55	Intercoms, Radios, Speakers	2011	23,356						55
56	Doors - Room Remodel	2011	16,180						56
57	Rehab Room - Paint, Flooring	2011	7,939						57
58	8th Floor Project / Transitional Suites - Base, Marlite Panels	2012	39,706						58
59	Front Patio - Contrete Install and Remove	2012	2,000						59
60	Carpet Installation - Therapy Room / Welcome Center	2012	1,567						60
61	Boiler Pump - Watts Valve	2012	2,952						61
62	Emergency Install - Expensed (See Page 12C)	2012	1,797						62
63	Interior Signage	2012	14,803						63
64	Single Delay Egress - Digital Magnet	2012	3,258						64
65	Building - Doors, Closers, and Locks	2012	14,364						65
66	US Chutes Side Swinging Door	2012	3,025						66
67	20" STA SP Rods - Expensed (See Page 12C)	2012	250						67
68	Hallways - Paint, Trim and Moldings, Hand Rails	2012	150,879						68
69	Flooring Install - Nurses Station - Aggregate > \$2,500 Floor	2012	1,695						69
70	TOTAL (lines 4 thru 69)		\$ 11,998,319	\$ 518,226		\$ 518,226	\$	\$ 5,190,578	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Warren Barr Pavilion

0046003

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 11,998,319	\$ 518,226		\$ 518,226	\$	\$ 5,190,578	1
2	9th Floor 3 Rooms Remove Wallpaper	2012	3,195						2
3	Run Pipe & Wire From Generator - Aggregate > \$2,500	2012	2,200						3
4	Fixed Pillow Speaker Jack - Expensed (See Page 12C)	2012	2,073						4
5	Sprinkler System - 11 Resident Rooms and Canopy	2012	9,350						5
6	Sprinkler System - 11 Resident Rooms and Canopy	2012	9,350						6
7	Sprinkler System - 3rd and 4th Floor Sprinkler Heads	2012	7,397						7
8	Repack Fire Pump with 3 Rings - Expensed (See Page 12C)	2012	1,375						8
9	Sprinkler System - 3rd and 4th Floor Sprinkler Heads	2012	1,341						9
10	9th Floor Therapy Room - Walls, Cabinents, Paint	2012	8,920						10
11	Sprinkler System Repair	2012	2,992						11
12	Damper Inspection and Testing	2012	8,948						12
13	Parking Garage Doors	2012	2,500						13
14	Exit Signs - Aggregate > \$2,500	2012	867						14
15	Exist Signs LED - Aggregate > \$2,500	2012	865						15
16	8th Floor Renovation - Window Sills, Counter tops	2012	7,498						16
17	Cast Iron Volute - Expensed (See Page 12C)	2012	742						17
18	Chicago Approved LED Exit Sign	2012	3,392						18
19	Time and Material Consulting - Expensed (See Page 12C)	2012	1,500						19
20	CAD Drawings - Expensed (See Page 12C)	2012	3,500						20
21	Signs - Aggregate > \$2,500	2012	1,990						21
22	Roof Repairs	2012	21,500						22
23	Intercoms, Radios, Speakers	2012	4,185						23
24	Wall Mounted Faucet - Expensed (See Page 12C)	2012	1,526						24
25	Electrical Work - Generator Room, Annunciator Panel	2012	5,000						25
26	Front Desk Relocation - Wiring	2012	7,963						26
27	Replace Ease RCNX Controller	2012	2,892						27
28	Remove Wallpaper and Paint - Social Services Office	2012	1,600						28
29	Remove Wallpaper and Paint - Activities Room	2012	2,675						29
30	Remove and Install Carpet - Administrative Offices	2012	5,684						30
31	Blinds - Resident Rooms	2012	8,138						31
32	Blinds - Resident Rooms	2012	2,051						32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,141,528	\$ 518,226		\$ 518,226	\$	\$ 5,190,578	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 12,141,528	\$ 518,226		\$ 518,226	\$	\$ 5,190,578	1
2									2
3	Individual Items Expensed - Less than \$2,500 Floor								3
4									4
5	Emergency Install	2012	(1,797)						5
6	20" STA SP Rods	2012	(250)						6
7	Repack Fire Pump with 3 Rings	2012	(1,375)						7
8	Cast Iron Volute	2012	(742)						8
9	Time and Material Consulting	2012	(1,500)						9
10	CAD Drawings	2012	(3,500)						10
11	Wall Mounted Faucet	2012	(1,526)						11
12	Fixed Pillow Speaker Jack	2012	(2,073)						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	Financial Statement Depreciation			112,512		112,512		532,965	33
34	TOTAL (lines 1 thru 33)		\$ 12,128,765	\$ 630,738		\$ 630,738	\$	\$ 5,723,543	34

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	\$2,001,765	\$88,947	\$88,947	\$	5 - 10	\$815,157	71
72	Current Year Purchases	439,725	79,150	79,150		5 - 10	79,150	72
73	Fully Depreciated Assets							73
74	Supplemental Schedule	918,010				5 - 10	918,010	74
75	TOTALS	\$3,359,500	\$168,097	\$168,097	\$		\$1,812,317	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 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)	\$17,988,265	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$798,835	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$798,835	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$7,535,860	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

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

Page 13 Supplemental Schedule

Description	Cost	Depreciation	Accumulated Depreciation
Warren Barr Realty, LLC			
Prior	918,010	-	918,010
Current			
Total	918,010	-	918,010
Total	918,010	-	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								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

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: \$ 44,223 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.	/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

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

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	\$		\$ 833,195	\$		\$ 833,195	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			325,339			325,339	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			1,008,762			1,008,762	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 prescrpts				887,828		887,828	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify): See Supplemental	39 - 02					106,786		106,786	12
13	Other (specify): See Supplemental	39 - 03				193,687			193,687	13
14	TOTAL			\$		\$ 2,360,983	\$ 994,614		\$ 3,355,597	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	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 320,671	\$ 331,465	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 744,875)	3,467,289	3,467,289	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	53,961	53,961	6
7	Other Prepaid Expenses	15,057	15,057	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Supplemental	1,718,245	900,519	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,575,223	\$ 4,768,291	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	1,454,395	1,455,820	15
16	Equipment, at Historical Cost	1,509,645	2,616,405	16
17	Accumulated Depreciation (book methods)	(1,427,273)	(7,535,860)	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	95,340	162,796	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,632,107	\$ 9,309,161	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,207,330	\$ 14,077,452	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 3,051,750	\$ 3,071,738	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	334,192	334,192	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	593,227	593,227	32
33	Accrued Interest Payable	17,236	17,236	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Supplemental			36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,996,405	\$ 4,016,393	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	3,295,000	11,795,000	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,295,000	\$ 11,795,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,291,405	\$ 15,811,393	46
47	TOTAL EQUITY(page 18, line 24)	\$ (84,075)	\$ (1,733,941)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,207,330	\$ 14,077,452	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

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

Page 17 Supplemental Schedule

Description	Operating	After Consolidation
Line 9 - Other Current Assets		
Deposits	137,102	137,102
Due from Related Parties	1,581,143	763,417
Total	1,718,245	900,519
Line 23 - Other Long Term Assets		
Construction in Progress	95,340	95,340
Closing Costs (Net of Amortization)		57,534
Financing Costs (Net of Amortization)		9,922
Total	95,340	162,796
Line 36 - Other Current Liabilities		
Total	-	-
Line 43 - Other Long Term Liabilities		
Total	-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,181,199	1
2	Restatements (describe):		2
3	Prior Year Accounting Adjustments	(151,143)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,030,056	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,083,925)	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)	\$ (1,114,131)	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)	\$ (84,075)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Warren Barr Pavilion

0046003

Report Period Beginning:

01/01/12

Ending:

12/31/12

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,213,836	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,213,836	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	135,331	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 135,331	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	6,722	13
14	Non-Patient Meals	475	14
15	Telephone, Television and Radio	3,613	15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	2,155	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 12,965	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	11,623	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,623	26
	E. Other Revenue (specify).****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	42,252	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 42,252	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,416,007	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,618,018	31
32	Health Care	6,105,075	32
33	General Administration	4,052,130	33
	B. Capital Expense		
34	Ownership	1,807,885	34
	C. Ancillary Expense		
35	Special Cost Centers	3,562,156	35
36	Provider Participation Fee	354,668	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,499,932	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,083,925)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,083,925)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 2,340,000	44
45	Private Pay - Net Inpatient Revenue	2,915,342	45
46	Medicare - Net Inpatient Revenue	10,042,002	46
47	Other-(specify) <u>Hospice - Net Inpatient Revenue</u>	131,894	47
48	Other-(specify) <u>Insurance - Net Inpatient Revenue</u>	1,784,598	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,213,836	49

* 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.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Page 19 Supplemental Schedule

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Facility Name & ID Number Warren Barr Pavilion# 0046003

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	3,592	3,935	\$ 183,345	\$ 46.59	1
2	Assistant Director of Nursing					2
3	Registered Nurses	60,143	70,933	2,184,960	30.80	3
4	Licensed Practical Nurses	41,859	46,454	1,235,202	26.59	4
5	CNAs & Orderlies	118,807	135,886	1,609,039	11.84	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,090	2,287	37,637	16.46	9
10	Activity Assistants	9,149	10,906	113,745	10.43	10
11	Social Service Workers	3,666	4,131	101,427	24.55	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,940	5,527	146,732	26.55	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,800	2,080	135,568	65.18	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	21,965	24,421	366,016	14.99	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	1,819	1,948	25,343	13.01	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Supplemental</u>	8,164	9,803	298,134	30.41	33
34	TOTAL (lines 1 - 33)	276,994	318,311	\$ 6,437,148 *	\$ 20.22	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		124,192	09 - 03	36
37	Medical Records Consultant		2,840	10 - 03	37
38	Nurse Consultant		900	10 - 03	38
39	Pharmacist Consultant		10,210	10 - 03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		2,806	11 - 03	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 140,948		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
Medicaid Cost Report
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Page 20 Supplemental Schedule

Description	Hours Worked	Hours Paid	Salary
Other Salaries			
Marketing	2,204	3,148	206,559
Central Services and Supply	1,955	2,205	31,185
Unit Secretary	4,005	4,450	60,390
Total	8,164	9,803	298,134

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	\$ 13,949	Workers' Compensation Insurance	\$	121,091	IDPH License Fee	\$ 1,990
Connie Ortega	Administrator	0	80,408	Unemployment Compensation Insurance		169,862	Advertising: Employee Recruitment	16,532
Greg Kennedy	Administrator	0	41,211	FICA Taxes		467,283	Health Care Worker Background Check	8,920
				Employee Health Insurance		489,009	(Indicate # of checks performed)	
				Employee Meals		315	Patient Background Checks	
				Illinois Municipal Retirement Fund (IMRF)*			Licenses	4,284
				Dental / Vision / Disability Insurance		13,754	Dues and Subscriptions	18,007
				401K Expense		27,853	Advertising	71,214
				Union Pension Benefits		24,214		
				Other Employee Welfare		23,511		
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 135,568					
(List each licensed administrator separately.)								
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees - Transitional Care Management			\$ 959,843				Out-of-State Travel	\$
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 959,843				In-State Travel	
(Attach a copy of any management service agreement)								
C. Professional Services				TOTAL				
Vendor/Payee	Type	Amount						
Plante & Moran, PLLC	Accounting	\$	48,399				Seminar Expense	14,351
Paycom	Payroll Processing		29,854				Non-Allowable	(1,355)
AT&T	Data Processing		19,028					
Nebo Systems	Data Processing		4,429					
MDI	Data Processing		4,581					
VCPI	Data Processing		26,819					
Xcellent Communications	Data Processing		4,800					
Greater Computer	Data Processing		14,164					
Allison Consulting	Other Professional Fees		9,464					
Focus on Aging	Other Professional Fees		6,973					
RG Enterprises	Other Professional Fees		255					
See Supplemental Schedule			115,929					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 284,695				Entertainment Expense	()
(If total legal fees exceed \$5,000, attach copy of invoices.)							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 12,996

* 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
Frost, Ruttenberg & Rothblatt, P.C.	Other Professional	396
Candice L. Boros	Other Professional	424
Pinnacle Qualit Insight	Other Professional	1,426
Curt B. Janus	Other Professional	300
Urban Real Estate Research	Other Professional	6,000
Gould & Ratner	Legal	1,280
Much, Shelist	Legal	76,592
Pretzel & Stouffer, Chartered	Legal	1,595
Stone, McGuire & Siegal	Legal	16,357
Gladys Sackey	Legal	322
Corporation Service Company	Legal	1,099
Weltman, Weinberg & Reis	Legal	3,410
Klafter & Burke	Legal	6,799
Other Professional Services		(71)

Total		<u><u>115,929</u></u>
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Warren Barr Pavilion				
Medicaid Cost Report				
01/01/12 - 12/31/12				
Page 21 Supplemental Schedule - Legal Invoices				
Vendor	Date	Amount	Allowable	
A/R Cash Receipt - A/R Import	11/07/12	(1,699)	(1,699)	
Corporation Service Company	03/01/12	110	110	
Corporation Service Company	03/01/12	760	760	
Corporation Service Company	03/01/12	829	829	
Gladys Sackey	04/30/12	322	-	
Gould & Ratner, LLP	01/31/12	121	-	
Gould & Ratner, LLP	02/20/12	58	58	
Gould & Ratner, LLP	02/20/12	349	-	
Gould & Ratner, LLP	03/01/12	123	-	
Gould & Ratner, LLP	03/01/12	85	-	
Gould & Ratner, LLP	03/20/12	136	-	
Gould & Ratner, LLP	04/24/12	34	-	
Gould & Ratner, LLP	05/17/12	374	-	
Klafter & Burke	10/25/12	6,799	6,799	
Misc - Jury Duty - Contreras, Z	04/09/12	(17)	(17)	
Much Shelist	01/01/12	1,488	-	
Much Shelist	02/01/12	1,083	1,083	
Much Shelist	03/01/12	3,171	3,171	
Much Shelist	03/01/12	297	297	
Much Shelist	03/01/12	240	240	
Much Shelist	05/01/12	1,200	1,200	
Much Shelist	05/01/12	13,364	13,364	
Much Shelist	05/01/12	288	288	
Much Shelist	05/01/12	1,056	1,056	
Much Shelist	05/01/12	576	576	
Much Shelist	06/01/12	4,210	4,210	
Much Shelist	06/01/12	790	790	
Much Shelist	06/01/12	1,056	1,056	
Much Shelist	06/01/12	4,210	4,210	
Much Shelist	06/01/12	96	96	
Much Shelist	08/01/12	1,104	1,104	
Much Shelist	08/01/12	573	573	
Much Shelist	08/01/12	361	361	
Much Shelist	08/01/12	3,241	3,241	
Much Shelist	08/01/12	144	144	
Much Shelist	09/01/12	192	192	
Much Shelist	09/01/12	497	497	
Much Shelist	09/01/12	144	144	
Much Shelist	09/01/12	1,332	1,332	
Much Shelist	10/01/12	920	920	
Much Shelist	10/01/12	526	526	
Much Shelist	10/01/12	6,450	6,450	
Much Shelist	11/01/12	10,207	10,207	
Much Shelist	11/01/12	954	954	
Much Shelist	12/01/12	576	576	
Much Shelist	12/01/12	9,755	9,755	
Much Shelist	12/01/12	576	576	
Much Shelist	12/01/12	5,241	5,241	
Much Shelist	12/31/12	912	912	
Pretzel & Souffler, Chartered	03/17/12	200	200	
Pretzel & Souffler, Chartered	03/26/12	25	25	
Pretzel & Souffler, Chartered	07/20/12	200	200	
Pretzel & Souffler, Chartered	08/21/12	100	100	
Pretzel & Souffler, Chartered	08/21/12	145	145	
Pretzel & Souffler, Chartered		825	825	
Stone, McGuire & Siegel, P.C.		165	165	
Stone, McGuire & Siegel, P.C.	02/29/12	16,192	16,192	
Transitional Care Mgmt - CSC	04/04/12	(600)	(600)	
Wetman, Weinberg & Reis Co	05/18/12	30		
Wetman, Weinberg & Reis Co	05/18/12	45		
Wetman, Weinberg & Reis Co	05/18/12	30		
Wetman, Weinberg & Reis Co	05/18/12	69		
Wetman, Weinberg & Reis Co	05/18/12	53		
Wetman, Weinberg & Reis Co	05/18/12	105		
Wetman, Weinberg & Reis Co	05/18/12	238		
Wetman, Weinberg & Reis Co	05/18/12	9		
Wetman, Weinberg & Reis Co	05/18/12	9		
Wetman, Weinberg & Reis Co	05/18/12	9		
Wetman, Weinberg & Reis Co	05/18/12	30		
Wetman, Weinberg & Reis Co	05/18/12	30		
Wetman, Weinberg & Reis Co	06/06/12	(22)		
Wetman, Weinberg & Reis Co	06/07/12	30		
Wetman, Weinberg & Reis Co	06/07/12	26		
Wetman, Weinberg & Reis Co	06/07/12	30		
Wetman, Weinberg & Reis Co	07/10/12	53		
Wetman, Weinberg & Reis Co	07/10/12	9		
Wetman, Weinberg & Reis Co	07/10/12	518		
Wetman, Weinberg & Reis Co	07/10/12	30		
Wetman, Weinberg & Reis Co	08/10/12	30		
Wetman, Weinberg & Reis Co	08/10/12	27		
Wetman, Weinberg & Reis Co	08/10/12	53		
Wetman, Weinberg & Reis Co	08/10/12	9		
Wetman, Weinberg & Reis Co	08/10/12	68		
Wetman, Weinberg & Reis Co	09/14/12	27		
Wetman, Weinberg & Reis Co	09/14/12	68		
Wetman, Weinberg & Reis Co	09/14/12	30		
Wetman, Weinberg & Reis Co	10/31/12	30		
Wetman, Weinberg & Reis Co	10/31/12	27		
Wetman, Weinberg & Reis Co	10/31/12	38		
Wetman, Weinberg & Reis Co	10/31/12	69		
Wetman, Weinberg & Reis Co	10/31/12	68		
Wetman, Weinberg & Reis Co	10/31/12	68		
Wetman, Weinberg & Reis Co	10/31/12	30		
Wetman, Weinberg & Reis Co	11/20/12	360		
Wetman, Weinberg & Reis Co	04/20/12	300		
Wetman, Weinberg & Reis Co.	05/01/12	722		
Wetman, Weinberg & Reis Co.	05/01/12	67		
Wetman, Weinberg & Reis Co.	07/05/12	200		
Wetman, Weinberg & Reis Co.	08/15/12	350		
Wetman, Weinberg & Reis Co.	08/15/12	300		
Wetman, Weinberg & Reis Co.	08/15/12	100		
Wetman, Weinberg & Reis Co.	10/12/12	300		
Wetman, Weinberg & Reis Co.	10/12/12	300		
Wetman, Weinberg & Reis Co.	10/13/12	20		
Wetman, Weinberg & Reis Co.	10/24/12	50		
Wetman, Weinberg & Reis Co.	10/30/12	50		
Wetman, Weinberg & Reis Co.	10/30/12	50		
Total		107,453	99,395	
Non-Allowable			8,158	

Warren Barr Pavilion
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Page 21 Seminar and Travel Schedule

Course Name	Date	Location	Attendee	Job Description	Amount	Allowable
Restorative Nursing Certification Program	1/27/12 - 3/16/12	170 Quail Ridge Drive Westmont, IL 60559	Thania Ortiz	LPN	749	749
EFOCHA - MDS Changes Webinar	N/A	N/A	Carol Baker-Phillips	DON	68	68
Taber's Cyclopedia Medical Dictionary	N/A	N/A	N/A	N/A	72	72
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Greg Kennedy	Administrator	845	845
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Sara Glumm	Chief Clinical Officer	-	-
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Victor Oladipupo	MDS Manager	-	-
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Bea Mueller-Jensen	N/A	-	-
MDS 2012 Updates: Are you ready for the Changes?	04/04/12	170 Quail Ridge Drive Westmont, IL 60559	Sue Philippi	N/A	-	-
WIN BIG WITH ADLs!	03/06/12	170 Quail Ridge Drive Westmont, IL 60559	Barb Emery	ADON	169	169
APIC CHICAGO - Infection Prevention in the Long-Term Care Setting Conference	3/8/12 - 3/9/12	N/A	Barb Emery	ADON	75	75
Pathway Health Services - ICON Systems Management 2012	03/22/12	170 Quail Ridge Drive Westmont, IL 60559	Barb Emery	ADON	169	169
Management & Avoiding Deliciencies in Long Term	05/17/12	170 Quail Ridge Drive Westmont, IL 60559	Barb Emery	ADON	129	129
Finance Decision Making	10/24/11 - 12/12/11	North Park University School of Business	Trisha Bolthouse	Marketing Director	300	
Ethical Strategic Management	10/27/11 - 12/17/11	North Park University School of Business Americare Technical School	Trisha Bolthouse	Marketing Director	300	
Mathematics for Nursing	1/24/12 - 2/24/12	Busse Highway Park Ridge, IL 60068	Darlene Randal	C.N.A	300	300
LONG TERM CARE SURVEY BOOKS	N/A	N/A	N/A	N/A	124	124
APIC - Infection Prevention Manual for LTC Facilities	N/A	N/A	Barb Emery	ADON	209	209
Regulations Survey Citations & you Info Manual	N/A	N/A	N/A	N/A	100	100
Teaching Competency for Nurses & C.N.A's	3/25/12 - 3/30/12	Warren Barr	Nurses & C.N.A's	Nurses & C.N.A's	840	840
Teaching Competency for Nurses & C.N.A's	3/23/12 - 3/30/12	Warren Barr	Nurses & C.N.A's	Nurses & C.N.A's	1,435	1,435
SKIN & WOUND MANAGEMENT COURSE	5/14/12 - 5/18/12	Jeffersonville, IN	Yavonna Grace Hodge	LPN	2,927	2,927
Facts & Fiction about Normal Aging	05/10/12	ECBS E Randolph Chicago, IL Oakton Community College 1600 E Golf Rd, Rm 1420	Trisha Bolthouse	Marketing Director	250	
36-Hour Basic Orientation Course for Activity Directors	6/12/12 - 6/28/12	Des Plaines, IL 60016	Abigail E Lochotzki	Activity Director	458	458
Webinar: EFOHCA / OSHA Recordkeeping	06/26/12	N/A	Amy Rafanello	HR Director	68	68
INTRO TO HEALTH SCIENCE AND PSYCHOLOGY	N/A	Americare Technical School Busse Highway Park Ridge, IL 60068 Beacon Therapeutic School	Darlene Randal	C.N.A	600	600
BEHAVIOR MANAGEMENT TRAINING	7/31/12 - 8/3/12	10600 Longwood Dr Chicago, IL 60642	Tasha Tyler-Holloway	LPN	1,000	1,000
CRITICAL THINKING PROGRAM	06/14/12	ECBS E Randolph Chicago, IL	Trisha Bolthouse	Marketing Director	150	
MDS 3.0 / ANAC CERTIFICATION	7/17/12 - 7/19/12	170 Quail Ridge Drive Westmont, IL 60559 IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659	Thania Ortiz	LPN	750	750
5 Star Rating Seminar	08/02/12	IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659	Connie Ortega	Administrator	105	105
5 Star Rating Seminar	08/02/12	IL Council On Long Term Care 3500 West Patterson Ave #400 Chicago, IL 60659 Americare Technical School	Trisha Bolthouse	Marketing Director	105	
FUNDAMENTALS OF COMPUTERS	10/3/12 - 10/19/12	Busse Highway Park Ridge, IL 60068 Americare Technical School	Chiedebere Nwakamma	LPN	300	300
MATH FOR HEALTHCARE PROFESSIONALS	8/7/12 - 8/28/12	Busse Highway Park Ridge, IL 60068 Kamehachi	Chiedebere Nwakamma	LPN	300	300
SEMINAR ON EVERYDAY NUTRITION	10/04/12	1531 N Wells St Chicago, IL 60610 Donald E Stephens Convention Center	Trisha Bolthouse	Marketing Director	250	
Healthcare Compliance & Fraud Half-Day Conference	11/14/12	5555 N River Rd Rosemont, IL 60018 Donald E Stephens Convention Center	Connie Ortega	Administrator	240	240
Healthcare Compliance & Fraud Half-Day Conference	11/14/12	5555 N River Rd Rosemont, IL 60018	Tammy Borak	DON	240	240
OHCA - Delegate or Suggestate Handbook for Nurse Managers	N/A	N/A	Nurse Managers	Nurse Managers	36	36
Webinar: Impact of Revised CMS Regulations on End of Life Issues	N/A	N/A	Connie Ortega	Administrator	75	75
Webinar: Impact of Revised CMS Regulations on End of Life Issues	N/A	N/A	Jessica Hort	Social Services Assistant Coordinator	15	15
Webinar: Impact of Revised CMS Regulations on End of Life Issues	N/A	N/A	Elizabeth Reinecke	Social Services Director	15	15
Webinar: Impact of Revised CMS Regulations on End of Life Issues	N/A	N/A	Erica Edwards	Social Services Director	15	15
IL Council on Long Term Care - OBRA Standards for F-322 on Tube Feeding Seminar	11/14/12	Alsip, IL	Tammy Borak	DON	105	105
AHCA - LTC Survey Southbound Excellence Series: Part 4 - ICD 9 Coding Strategies for MDS 3.0	N/A 11/20/12	N/A Northwestern Memorial Hospital Feinberg Pavilion 3rd Floor Conference Center	Tammy Borak Victor Oladipupo	DON MDS Manager	60 79	60 79
8th Annual Heart Failure Symposium	11/30/12	251 E Huron St Chicago, IL 60611	Gella Getachew	RN	325	325
Total					14,951	12,995
Non-Allowable						1,855

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

