FOR BHF USE

LL1

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.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. IDPH License ID Number: 0052787

Facility Name: Warren Barr North Shore

Address: 2773 Skokie Vly Rd (Number) Highland Park (City) 60035 (Zip Code)

County: Lake

Telephone Number: (847) 266-9266 **Fax #** (847) 266-9240

HFS ID Number:

Date of Initial License for Current Owners: 7/1/2014

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236-1111
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/14 to 12/31/14 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed)
(Date)
(Print Name and Title) Kimberley A. Waite, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

III. STATISTICAL DATA

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

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	215	Skilled (SNF)	215	39,345	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	215	TOTALS	215	39,345	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	9,906	1,976	8,420	20,302	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,906	1,976	8,420	20,302	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.60%

D. How many bed-hold days during this year were paid by the Department?
None (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 [X]

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

I. On what date did you start providing long term care at this location?
Date started 07/01/2014

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/2014 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 203 and days of care provided 7,115

Medicare Intermediary CGS Administrators, LLC

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY 9	10	
	A. General Services											
1	Dietary	194,485	14,230	79,909	288,624		288,624		288,624			1
2	Food Purchase		145,385		145,385		145,385	(1,935)	143,450			2
3	Housekeeping	97,730	21,359	619	119,708		119,708	499	120,207			3
4	Laundry	35,005	13,638		48,643		48,643		48,643			4
5	Heat and Other Utilities			159,299	159,299		159,299	(9,956)	149,343			5
6	Maintenance	55,209		111,518	166,727		166,727	(6,073)	160,654			6
7	Other (specify):*											7
8	**TOTAL General Services**	382,429	194,612	351,345	928,386		928,386	(17,465)	910,921			8
	B. Health Care and Programs											
9	Medical Director			38,050	38,050		38,050		38,050			9
10	Nursing and Medical Records	1,875,398	174,285	46,542	2,096,225		2,096,225	(3,110)	2,093,115			10
10a	Therapy	64,769	247		65,016		65,016		65,016			10a
11	Activities	78,828	8,340	1,485	88,653		88,653	204	88,857			11
12	Social Services	141,646		2,742	144,388		144,388	889	145,277			12
13	CNA Training											13
14	Program Transportation			6,851	6,851		6,851		6,851			14
15	Other (specify):*							93	93			15
16	**TOTAL Health Care and Programs**	2,160,641	182,872	95,670	2,439,183		2,439,183	(1,924)	2,437,259			16
	C. General Administration											
17	Administrative	96,160		14,432	110,592		110,592	3,905	114,497			17
18	Directors Fees											18
19	Professional Services			197,191	197,191		197,191	(123,904)	73,287			19
20	Dues, Fees, Subscriptions & Promotions			210,911	210,911		210,911	(196,052)	14,859			20
21	Clerical & General Office Expenses	237,181	3,834	289,510	530,525		530,525	(149,918)	380,607			21
22	Employee Benefits & Payroll Taxes			521,655	521,655		521,655		521,655			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,616	1,616		1,616	291	1,907			24
25	Other Admin. Staff Transportation			2,174	2,174		2,174		2,174			25
26	Insurance-Prop.Liab.Malpractice			77,099	77,099		77,099	475	77,574			26
27	Other (specify):*							19,944	19,944			27
28	**TOTAL General Administration**	333,341	3,834	1,314,588	1,651,763		1,651,763	(445,259)	1,206,504			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,876,411	381,318	1,761,603	5,019,332		5,019,332	(464,648)	4,554,684			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Warren Barr North Shore #0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation							478,221	478,221			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			23,044	23,044		23,044	804,083	827,127			32
33	Real Estate Taxes			90,000	90,000		90,000	1,597	91,597			33
34	Rent-Facility & Grounds			712,500	712,500		712,500	(712,500)				34
35	Rent-Equipment & Vehicles			6,812	6,812		6,812	(6,424)	388			35
36	Other (specify):*											36
37	**TOTAL Ownership**			832,356	832,356		832,356	564,977	1,397,333			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	94,913	371,449	742,747	1,209,109		1,209,109		1,209,109			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			137,370	137,370		137,370		137,370			42
43	Other (specify):*	1,182		349,563	350,745		350,745	(350,745)	(0)			43
44	**TOTAL Special Cost Centers**	96,095	371,449	1,229,680	1,697,224		1,697,224	(350,745)	1,346,479			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,972,506	752,767	3,823,639	7,548,912		7,548,912	(250,416)	7,298,496			45

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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	(10,950)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	44,700	30		9
10	Interest and Other Investment Income	(16)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,798)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(142)	02		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	(400)	21		18
19	Entertainment				19
20	Contributions	(54,065)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(138,546)	21		24
25	Fund Raising, Advertising and Promotional	(138,809)	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	(812,314)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,112,340)		$	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)	861,924		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 861,924		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (250,416)		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

STATE OF ILLINOIS **Page 5A**

Warren Barr North Shore

ID# **0052787**

Report Period Beginning: **07/01/14**

Ending: **12/31/14**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Sequestration	$ (73,581)	21	1
2	Patient Personal Items	(5,407)	10	2
3	Meals	(3,433)	21	3
4	Bank Charges	(9,038)	21	4
5	PAC Dues	(2,962)	20	5
6	Annual Reports	(500)	20	6
7	Marketing Expense	(2,425)	43	7
8	Additional R&M	8,590	06	8
9	Professional Fees Refund	(411)	19	9
10	Non-Allowable Salary	(1,182)	43	10
11	Non-Allowable Expense	(347,138)	43	11
12	Non-Allowable Legal	(7,163)	19	12
13	Bldg Co. - Closing Costs	(11,418)	21	13
14	Bldg Co. - Legal Fees	(82,500)	19	14
15	Bldg Co. - Bank Service Charges	(253)	21	15
16	Bldg Co. - Amortization	(267,052)	36	16
17	Non-Allowable Vehicle Rental	(6,441)	35	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**	(812,314)		49

Warren Barr North Shore

ID# 0052787

Report Period Beginning: 07/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Barr North Shore # 0052787 **Report Period Beginning:** 07/01/14 **Ending:** 12/31/14

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													1
2	Food Purchase	(1,940)		(1)		6							(1,935)	2
3	Housekeeping			499									499	3
4	Laundry													4
5	Heat and Other Utilities	(10,950)		994									(9,956)	5
6	Maintenance	8,590		1,158		39	(15,860)						(6,073)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(4,300)		2,650		45	(15,860)						(17,465)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(5,407)				2,297							(3,110)	10
10a	Therapy													10a
11	Activities			204									204	11
12	Social Services					889							889	12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*					93							93	15
16	**TOTAL Health Care and Programs**	(5,407)		204		3,279							(1,924)	16
	C. General Administration													
17	Administrative					3,905							3,905	17
18	Directors Fees													18
19	Professional Services	(90,074)	82,500	(116,656)	56	270							(123,904)	19
20	Fees, Subscriptions & Promotions	(196,336)		274		10							(196,052)	20
21	Clerical & General Office Expenses	(236,669)	11,671	74,059		1,021							(149,918)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			283		8							291	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			475									475	26
27	Other (specify):*			19,649		295							19,944	27
28	**TOTAL General Administration**	(523,079)	94,171	(21,916)	56	5,509							(445,259)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(532,786)	94,171	(19,062)	56	8,833	(15,860)						(464,648)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Warren Barr North Shore # 0052787 **Report Period Beginning:** 07/01/14 **Ending:** 12/31/14

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

	Capital Expense D. Ownership	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)	
30	Depreciation	44,700	430,446	1,264	1,811								478,221	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(16)	802,984	7	1,108								804,083	32
33	Real Estate Taxes			1,597									1,597	33
34	Rent-Facility & Grounds		(712,500)	5,717	(5,717)								(712,500)	34
35	Rent-Equipment & Vehicles	(6,441)				17							(6,424)	35
36	Other (specify):*	(267,052)	267,052											36
37	**TOTAL Ownership**	(228,809)	787,982	8,585	(2,798)	17							564,977	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(350,745)											(350,745)	43
44	**TOTAL Special Cost Centers**	(350,745)											(350,745)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,112,340)	882,153	(10,477)	(2,742)	8,850	(15,860)						(250,416)	45

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Page 6-Supplemental		See Page 6-Supplemental		See Page 6-Supplemental		

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	$ 712,500	Half Day Property Holdings LLC	100.00%	$	$ (712,500)	1
2	V	32	Interest	159	Half Day Property Holdings LLC	100.00%	803,143	802,984	2
3	V	21	Closing Costs		Half Day Property Holdings LLC	100.00%	11,418	11,418	3
4	V	19	Legal Fees		Half Day Property Holdings LLC	100.00%	82,500	82,500	4
5	V	21	Bank Service Charges		Half Day Property Holdings LLC	100.00%	253	253	5
6	V	30	Depreciation		Half Day Property Holdings LLC	100.00%	430,446	430,446	6
7	V	36	Amortization		Half Day Property Holdings LLC	100.00%	267,052	267,052	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 712,659			$ 1,594,812	$ * 882,153	14

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	$	Legacy Healthcare Financial Services	100.00%	$ (1)	$ (1)	15
16	V	3	HOUSEKEEPING WAGES		Legacy Healthcare Financial Services	100.00%	446	446	16
17	V	3	HOUSEKEEPING SUPPLIES		Legacy Healthcare Financial Services	100.00%	53	53	17
18	V	5	UTILITIES		Legacy Healthcare Financial Services	100.00%	994	994	18
19	V	6	GROUNDS & MAINTENANCE		Legacy Healthcare Financial Services	100.00%	1,158	1,158	19
20	V	11	ACTIVITIES PROGRAM		Legacy Healthcare Financial Services	100.00%	204	204	20
21	V	19	PROFESSIONAL FEES		Legacy Healthcare Financial Services	100.00%	3,344	3,344	21
22	V	20	FEES, SUBSCRIPTIONS		Legacy Healthcare Financial Services	100.00%	274	274	22
23	V	21	CLERICAL & GENERAL WAGES		Legacy Healthcare Financial Services	100.00%	69,472	69,472	23
24	V	21	CLERICAL & GENERAL OTHER COSTS		Legacy Healthcare Financial Services	100.00%	4,587	4,587	24
25	V	24	SEMINARS		Legacy Healthcare Financial Services	100.00%	283	283	25
26	V	26	INSURANCE		Legacy Healthcare Financial Services	100.00%	475	475	26
27	V	27	EMP. BEN.-GEN. ADMIN.		Legacy Healthcare Financial Services	100.00%	14,197	14,197	27
28	V	30	DEPRECIATION		Legacy Healthcare Financial Services	100.00%	1,264	1,264	28
29	V	32	INTEREST		Legacy Healthcare Financial Services	100.00%	7	7	29
30	V	33	REAL ESTATE TAXES		Legacy Healthcare Financial Services	100.00%	1,597	1,597	30
31	V	34	RENT		Legacy Healthcare Financial Services	100.00%	5,717	5,717	31
32	V								32
33	V	19	BOOKKEEPING FEES	120,000	Legacy Healthcare Financial Services	100.00%		(120,000)	33
34	V	17	MANAGEMENT FEES	14,432	Legacy Healthcare Financial Services	100.00%		(14,432)	34
35	V	17	MANAGEMENT FEES- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	7,216	7,216	35
36	V	17	MANAGEMENT FEES- M. SHABAT		Legacy Healthcare Financial Services	100.00%	7,216	7,216	36
37	V	27	HEALTH INS/BENEF.- C. RAJCHENBACH		Legacy Healthcare Financial Services	100.00%	2,726	2,726	37
38	V	27	HEALTH INS/BENEF.- M. SHABAT		Legacy Healthcare Financial Services	100.00%	2,726	2,726	38
39	Total			$ 134,432			$ 123,955	$ * (10,477)	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	PROFESSIONAL FEES		Legacy Real Properties	100.00%	56	$ 56	15
16	V	30	DEPRECIATION		Legacy Real Properties	100.00%	1,811	1,811	16
17	V	32	INTEREST EXPENSE		Legacy Real Properties	100.00%	1,108	1,108	17
18	V								18
19	V								19
20	V	34	RENT	5,717	Legacy Real Properties	100.00%		(5,717)	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			$ 5,717			$ 2,975	$ * (2,742)	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	FOOD	$	Progressive Healthcare Consulting	100.00%	$ 6	$ 6	15
16	V	6	BUILDING MAINTENANCE AND R&M		Progressive Healthcare Consulting	100.00%	39	39	16
17	V	10	MEDICAL AND NURSING SUPPLIES		Progressive Healthcare Consulting	100.00%	3	3	17
18	V	10	NURSING SALARIES		Progressive Healthcare Consulting	100.00%	2,294	2,294	18
19	V	12	CLERGY SALARY		Progressive Healthcare Consulting	100.00%	96	96	19
20	V	12	ADMISSIONS SALARY		Progressive Healthcare Consulting	100.00%	2,248	2,248	20
21	V	15	EMP. BEN.-NURSING		Progressive Healthcare Consulting	100.00%	93	93	21
22	V	17	ADMIN SALARY- NON OWNER		Progressive Healthcare Consulting	100.00%	3,905	3,905	22
23	V	19	PROFESSIONAL FEES		Progressive Healthcare Consulting	100.00%	270	270	23
24	V	20	FEES, SUBSCRIPTIONS		Progressive Healthcare Consulting	100.00%	10	10	24
25	V	21	CLERICAL & GENERAL		Progressive Healthcare Consulting	100.00%	1,021	1,021	25
26	V	24	SEMINARS		Progressive Healthcare Consulting	100.00%	8	8	26
27	V	27	AUTO AND TRAVEL		Progressive Healthcare Consulting	100.00%	295	295	27
28	V	35	AUTO RENTAL		Progressive Healthcare Consulting	100.00%	17	17	28
29	V								29
30	V								30
31	V	10	NURSING		Progressive Healthcare Consulting	100.00%			31
32	V	12	CLERGY	1,455	Progressive Healthcare Consulting	100.00%		(1,455)	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,455			$ 10,305	$ * 8,850	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	06	REPAIRS AND MAINTENANCE	$ 15,860	ML GROUP DESIGN AND DEVELOPMENT		$	$ (15,860)	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			$ 15,860			$	$ * (15,860)	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	06	Repairs & Maintenance	$ 1,407	ReMed Services LLC	100.00%	$ 1,407	$	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			$ 1,407			$ 1,407	$ *	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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	CHAIM RAJCHENBACH	25.8320%	ASTORIA PLACE	CHICAGO	HALF DAY PROPERTY HOLDINGS LLC		BUILDING CO	1
2	MENACHEM SHABAT	25.8320%	BETHANY TERRACE	MORTON GROVE	LEGACY REAL PROPERTIES , L	LINCOLNWOOD	BUILDING CO	2
3	THE RAJCHENBACH FAMILY TRUST	11.6500%	CHALET LIVING & REHAB	CHICAGO	LEGACY HEALTHCARE & FINA	LINCOLNWOOD	HOME OFFICE / BOOKKEEI	3
4	RONALD SHABAT	5.0600%	THE GROVE OF EVANSTON,LLC	EVANSTON	PROGRESSIVE HEALTHCARE C	LINCOLNWOOD	NURSING	4
5	YAIR ZUCKERMAN	10.0000%	THE VILLA AT EVERGREEN	EVERGREEN PARK	REMED SERVICES LLC	LINCOLNWOOD	DME SALES	5
6	ROSS BOTTNER	10.0000%	THE GROVE OF FOX VALLEY	AURORA	ML GROUP DESIGN & DEVELO	LINCOLNWOOD	ASSET MANAGEMENT	6
7	TIFERES PARTNERS, LLC	11.6260%	THE GROVE OF LAGRANGE PARK LLC	LAGRANGE PARK				7
8			THE GROVE AT THE LAKE	ZION				8
9			LAKEFRONT NURSING & REHABILITATION CENTER, L.L.C.	CHICAGO				9
10			THE GROVE AT LINCOLN PARK LIVING AND REHAB CENTER	CHICAGO				10
11			AVANTARA LONG GROVE	LONG GROVE				11
12			THE GROVE NORTH LIVING AND REHAB CENTER,LLC	SKOKIE				12
13			THE GROVE OF NORTHBROOK	NORTHBROOK				13
14			ELMBROOK NURSING	ELMHURST				14
15			AVANTARA PARK RIDGE	PARK RIDGE				15
16			PETERSON PARK ASSOCIATES LIMITED PARTNERSHIP	CHICAGO				16
17			WARREN BARR SOUTH LOOP	CHICAGO				17
18			WARREN BARR	CHICAGO				18
19			AURORA SUPPORTIVE LIVING	AURORA				19
20			GROVE AT THE LAKE LIVING AND REHABILITATION	ZION				20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								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								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chaim Rajchenbach	Owner	Administrative	25.83%	See Attached	1.8	3.60%	Mgmt Fees	$ 7,216	17-03	1
2	Menachem Shabat	Owner	Administrative	25.83%	See Attached	1.8	3.60%	Mgmt Fees	7,216	17-03	2
3	Ross Bottner	CFO	Administrative	10.00%	See Attached	1.44	3.60%	Alloc. Salary	7,216	21-07	3
4	Yair Zuckerman	CEO	Administrative	10.00%	See Attached	1.65	4.13%	Alloc. Salary	8,273	17-01	4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 29,921		13

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

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 [X]

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: Legacy Healthcare Financial Services
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	2	FOOD	AVAIL. BED DAYS	1,090,513	21	$ (38)	$	39,345	$ (1)	1
2	3	HOUSEKEEPING WAGES	AVAIL. BED DAYS	1,090,513	21	12,349	12,349	39,345	446	2
3	3	HOUSEKEEPING SUPPLIES	AVAIL. BED DAYS	1,090,513	21	1,477		39,345	53	3
4	5	UTILITIES	AVAIL. BED DAYS	1,090,513	21	27,544		39,345	994	4
5	6	GROUNDS & MAINTENANCE	AVAIL. BED DAYS	1,090,513	21	32,093		39,345	1,158	5
6	11	ACTIVITIES PROGRAM	AVAIL. BED DAYS	1,090,513	21	5,642		39,345	204	6
7	17	MANAGEMENT FEES	AVAIL. BED DAYS	1,090,513	21	400,000		39,345		7
8	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	92,690		39,345	3,344	8
9	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	1,090,513	21	7,596		39,345	274	9
10	21	CLERICAL & GENERAL WAG	AVAIL. BED DAYS	1,090,513	21	1,925,545	1,925,545	39,345	69,472	10
11	21	CLERICAL & GENERAL OTH	AVAIL. BED DAYS	1,090,513	21	127,135		39,345	4,587	11
12	24	SEMINARS	AVAIL. BED DAYS	1,090,513	21	7,856		39,345	283	12
13	26	INSURANCE	AVAIL. BED DAYS	1,090,513	21	13,167		39,345	475	13
14	27	EMP. BEN.-GEN. ADMIN.	AVAIL. BED DAYS	1,090,513	21	393,489		39,345	14,197	14
15	27	EMP BEN- OWNERS	AVAIL. BED DAYS	1,090,513	21	151,094		39,345		15
16	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	35,040		39,345	1,264	16
17	32	INTEREST	AVAIL. BED DAYS	1,090,513	21	199		39,345	7	17
18	33	REAL ESTATE TAXES	AVAIL. BED DAYS	1,090,513	21	44,250		39,345	1,597	18
19	34	RENT	AVAIL. BED DAYS	1,090,513	21	158,445		39,345	5,717	19
20										20
21	17	MANAGEMENT FEES- C. RAJ	AVG HOURS WKD	50	21	200,000		1.80	7,216	21
22	17	MANAGEMENT FEES- M. SHA	AVG HOURS WKD	50	21	200,000		1.80	7,216	22
23	27	HEALTH INS/BENEF.- C. RAJ	AVG HOURS WKD	50	21	75,547		1.80	2,726	23
24	27	HEALTH INS/BENEF.- M. SHA	AVG HOURS WKD	50	21	75,547		1.80	2,726	24
25	TOTALS					$ 3,986,667	$ 1,937,894		$ 123,955	25

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: Legacy Real Properties
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	19	PROFESSIONAL FEES	AVAIL. BED DAYS	1,090,513	21	1,550		54,385	56	1
2	30	DEPRECIATION	AVAIL. BED DAYS	1,090,513	21	50,196		54,385	1,811	2
3	32	INTEREST EXPENSE	AVAIL. BED DAYS	1,090,513	21	30,719		54,385	1,108	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					$ 82,465	$		$ 2,975	25

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: Progressive Healthcare Consulting
Street Address: 7040 N. Ridgeway
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (847) 679-9797
Fax Number: (847) 679-1126

	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	2	FOOD	AVAIL. BED DAYS	951,147	18	$ 149	$	39,345	$ 6	1
2	6	BUILDING MAINTENANCE A	AVAIL. BED DAYS	951,147	18	943		39,345	39	2
3	10	MEDICAL AND NURSING SUI	AVAIL. BED DAYS	951,147	18	68		39,345	3	3
4	10	NURSING SALARIES	AVAIL. BED DAYS	951,147	18	55,460	55,460	39,345	2,294	4
5	12	CLERGY SALARY	AVAIL. BED DAYS	951,147	18	2,320	2,320	39,345	96	5
6	12	ADMISSIONS SALARY	AVAIL. BED DAYS	951,147	18	54,336	54,336	39,345	2,248	6
7	15	EMP. BEN.-NURSING	AVAIL. BED DAYS	951,147	18	2,247		39,345	93	7
8	17	ADMIN SALARY- NON OWNE	AVAIL. BED DAYS	951,147	18	94,409	94,409	39,345	3,905	8
9	19	PROFESSIONAL FEES	AVAIL. BED DAYS	951,147	18	6,532		39,345	270	9
10	20	FEES, SUBSCRIPTIONS	AVAIL. BED DAYS	951,147	18	250		39,345	10	10
11	21	CLERICAL & GENERAL	AVAIL. BED DAYS	951,147	18	24,680		39,345	1,021	11
12	24	SEMINARS	AVAIL. BED DAYS	951,147	18	199		39,345	8	12
13	27	AUTO AND TRAVEL	AVAIL. BED DAYS	951,147	18	7,129		39,345	295	13
14	35	AUTO RENTAL	AVAIL. BED DAYS	951,147	18	413		39,345	17	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 249,135	$ 206,525		$ 10,305	25

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: ML Group Design and Development
Street Address: 7040 N. Ridgeway Avenue
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: (773) 415-3071
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	6	REPAIRS AND MAINTENANCE				$	$		$	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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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: ReMed Services, LLC
Street Address: 7040 N. Ridgeway Avenue
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: ((855) 501-5500
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	6	Repairs and Maintenance	Direct			$	$		$ 1,407	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					$	$		$ 1,407	25

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Cole Taylor		X	Mortgage Note			$	$ 13,300,000			$ 572,426	1
2	Seller Note		X	Note Payable				3,800,000			230,290	2
3	Members		X	Loans Payable	`			2,018,093				3
4												4
5												5
	Working Capital											
6	The Private Bank		X	Line of Credit				1,866,900			23,044	6
7	Allocated from Legacy Financial Ser		X								7	7
8	See Supplemental Schedule							121,465			1,535	8
9	TOTAL Facility Related						$	$ 21,106,458			$ 827,302	9
	B. Non-Facility Related*											
10	Interest Income		X								(16)	10
11	Interest Income - Bldg Co		X								(159)	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (175)	14
15	TOTALS (line 9+line14)						$	$ 21,106,458			$ 827,127	15

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

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

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8	Allocated from Legacy Real Estate Pr		X				$	$			$ 1,108	8
9	Capex		X	Line of Credit				121,465			427	9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital							121,465			1,535	14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

* 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.)

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 135,169	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 136,766	2
3. Under or (over) accrual (line 2 minus line 1).		$ 1,597	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 90,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 91,597	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	121,524	8
	2010	124,849	9
	2011	137,878	10
	2012	131,644	11
	2013	135,169	12

Beginning Accrual Adjusted
2014 Accual: $135,169 x 0.67 = $90,560 (Rounded)
Allocated from Legacy Healthcare Financial Services: $1,597

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Barr North Shore COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0052787

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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

Enter the tax index number and real estate tax assessed for 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-16-401-005	Long Term Care Property	$ 135,168.95	$ 135,168.95
2.	See Attached	Home Office Allocation	$ 38,392.03	$ 1,385.16
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 173,560.98	$ 136,554.11

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? X YES _____ 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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Barr North Shore COUNTY Lake

FACILITY IDPH LICENSE NUMBER 0052787

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$

4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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 _____ NO

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 73,108 B. General Construction Type: Exterior Masonry Frame Steel, Fire Resistant Number of Stories 3

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility			$ 1,508,714	1
2	Allocated from Legacy Real Properties			2,952	2
3	TOTALS			$ 1,511,666	3

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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	215		2014	1997	$ 13,977,972	$ 315,993	35	$ 399,371	$ 83,378	$ 399,371	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
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61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)								67
68	Related Party Allocations (Pages 12H & 12I)		50,059	1,536		2,082	546	9,611	68
69	Financial Statement Depreciation								69
70	TOTAL (lines 4 thru 69)		$ 14,028,031	$ 317,529		$ 401,453	$ 83,924	$ 408,982	70

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12A, Carried Forward		$ 14,028,031	$ 317,529		$ 401,453	$ 83,924	$ 408,982	1
2	Landscaping	2014	13,184		20	73	73	73	2
3	23 Floor Coverings	2014	94,021		20	392	392	392	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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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	TOTAL (lines 1 thru 33)		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	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
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19									19
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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	TOTAL (lines 1 thru 33)		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12C, Carried Forward		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	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
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17									17
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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	TOTAL (lines 1 thru 33)		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12D, Carried Forward		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	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
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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	TOTAL (lines 1 thru 33)		$ 14,135,236	$ 317,529		$ 401,918	$ 84,389	$ 409,447	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12E, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12F, Carried Forward		$	$		$	$	$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$	$		$	$	$	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12G, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3	Allocated from Legacy Real Properties	2009	22,869	762	20	762		4,193	3
4									4
5									5
6									6
7									7
8	Leasehold Information								8
9	Allocated from Legacy Real Properties	2009	12,987	325	20	649	324	3,085	9
10	Allocated from Legacy Real Properties	2010	3,949	128	20	158	30	711	10
11	Allocated from Legacy Real Properties	2011	5,613		20	281	281	1,123	11
12									12
13	Allocated from Legacy Healthcare Financial Services	2012	1,029	71	20	51	(20)	154	13
14	Allocated from Legacy Healthcare Financial Services	2013	3,291	228	20	165	(63)	329	14
15	Allocated from Legacy Healthcare Financial Services	2014	321	22	20	16	(6)	16	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	TOTAL (lines 1 thru 33)		$ 50,059	$ 1,536		$ 2,082	$ 546	$ 9,611	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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 12H, Carried Forward		$ 50,059	$ 1,536		$ 2,082	$ 546	$ 9,611	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 50,059	$ 1,536		$ 2,082	$ 546	$ 9,611	34

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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	$ 9,819	$ 1,132	$ 982	$ (150)	10	$ 3,837	71
72	Current Year Purchases	806,677	114,860	75,321	(39,539)	10	127,346	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 816,496	$ 115,992	$ 76,303	$ (39,689)		$ 131,183	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)	$ 16,463,398	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 433,521	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 478,221	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 44,700	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 540,630	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	Sprinkler/Archit Fees	$ 29,250	92
93			93
94			94
95		$ 29,250	95

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

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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: *

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.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 371 Description: See Attached 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	Allocated from Progressive Healthcare Consulting		$	$ 17	17
18					18
19					19
20					20
21	TOTAL		$	$ 17	21

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

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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
   - [X] 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)	$			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 01	hrs	$ 23,001		$ 267,040	$		$ 290,041	1
2	Licensed Speech and Language Development Therapist	39 - 01	hrs	6,804		59,117			65,921	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 01	hrs	65,108		370,591			435,699	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				317,041		317,041	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental					45,999	54,408		100,407	13
14	TOTAL			$ 94,913		$ 742,747	$ 371,449		$ 1,209,109	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.

STATE OF ILLINOIS

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/14 (last day of reporting year)

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	$ 500	$ 412,172	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	4,263,537	4,263,537	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	160,716	160,716	6
7	Other Prepaid Expenses	77,267	143,767	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	78,942	280,412	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 4,580,962	$ 5,260,604	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,508,714	13
14	Buildings, at Historical Cost		13,977,972	14
15	Leasehold Improvements, at Historical Cost	114,405	153,423	15
16	Equipment, at Historical Cost	180,846	805,142	16
17	Accumulated Depreciation (book methods)		(430,446)	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):	53,763	2,636,711	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 349,014	$ 18,651,516	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,929,976	$ 23,912,120	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,902,958	$ 1,902,959	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,866,900	1,988,365	29
30	Accrued Salaries Payable	305,995	305,995	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,576	16,576	31
32	Accrued Real Estate Taxes(Sch.IX-B)		90,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	242,709	250,159	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,335,138	$ 4,554,054	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		19,118,093	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	867,916	867,916	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 867,916	$ 19,986,009	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,203,054	$ 24,540,063	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (273,078)	$ (627,943)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,929,976	$ 23,912,120	48

*(See instructions.)

Facility Name & ID Number Warren Barr North Shore **#** 0052787 **Report Period Beginning:** 07/01/14 **Ending:** 12/31/14

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$		1
2	Restatements (describe):			2
3				3
4				4
5				5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$		6
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(273,078)		7
8	Aquisitions of Pooled Companies			8
9	Proceeds from Sale of Stock			9
10	Stock Options Exercised			10
11	Contributions and Grants			11
12	Expenditures for Specific Purposes			12
13	Dividends Paid or Other Distributions to Owners	( )		13
14	Donated Property, Plant, and Equipment			14
15	Other (describe)			15
16	Other (describe)			16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (273,078)		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)**	$ (273,078)		24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,929,855	1
2	Discounts and Allowances for all Levels	(2,915,764)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,014,091	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,890,285	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,890,285	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		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	300,390	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	47,654	19
20	Radiology and X-Ray	20,250	20
21	Other Medical Services	939	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 369,233	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	16	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 16	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	2,209	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,209	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,275,834	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	928,386	31
32	Health Care	2,439,183	32
33	General Administration	1,651,763	33
	B. Capital Expense		
34	Ownership	832,356	34
	C. Ancillary Expense		
35	Special Cost Centers	1,559,854	35
36	Provider Participation Fee	137,370	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,548,912	40
41	**Income before Income Taxes (line 30 minus line 40)****	(273,078)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (273,078)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,755,340	44
45	Private Pay - Net Inpatient Revenue	556,235	45
46	Medicare - Net Inpatient Revenue	583,017	46
47	Other-(specify) Insurance	119,499	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,014,091	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.**

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

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

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	691	713	$ 33,578	$ 47.09	1
2	Assistant Director of Nursing	892	919	41,801	45.49	2
3	Registered Nurses	22,026	22,708	742,912	32.72	3
4	Licensed Practical Nurses	12,523	12,910	330,376	25.59	4
5	CNAs & Orderlies	53,769	55,432	714,513	12.89	5
6	CNA Trainees					6
7	Licensed Therapist	2,313	2,487	94,913	38.16	7
8	Rehab/Therapy Aides	2,996	3,027	64,769	21.40	8
9	Activity Director	984	1,000	21,537	21.54	9
10	Activity Assistants	4,075	4,179	57,291	13.71	10
11	Social Service Workers	4,772	4,920	131,857	26.80	11
12	Dietician					12
13	Food Service Supervisor	1,549	1,581	40,051	25.33	13
14	Head Cook	3,848	3,887	53,051	13.65	14
15	Cook Helpers/Assistants	9,345	9,440	101,383	10.74	15
16	Dishwashers					16
17	Maintenance Workers	1,946	1,995	55,209	27.67	17
18	Housekeepers	7,889	8,050	97,730	12.14	18
19	Laundry	3,001	3,063	35,005	11.43	19
20	Administrator	572	585	34,279	58.60	20
21	Assistant Administrator	2,451	2,574	61,881	24.04	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,127	10,549	237,181	22.48	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	40	40	538	13.45	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	1,192	1,215	22,651	18.64	33
34	TOTAL (lines 1 - 33)	147,001	151,274	$ 2,972,506 *	$ 19.65	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 79,909	01-03	35
36	Medical Director	Monthly	38,050	09-03	36
37	Medical Records Consultant	Monthly	2,352	10-03	37
38	Nurse Consultant	Monthly	13,165	10-03	38
39	Pharmacist Consultant	Monthly	899	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	28	1,485	11-03	44
45	Social Service Consultant	21	1,287	12-03	45
46	Other(specify) Dementia Care	Per Visit	7,100	10-03	46
47	Clergy	38	1,455	12-03	47
48					48
49	TOTAL (lines 35 - 48)	86	$ 145,702		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	597	$ 12,219	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	516	10,807	10-03	52
53	TOTAL (lines 50 - 52)	1,112	$ 23,026		53

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Yair Zuckerman	CEO	10%	$ 8,273
Yitzchak Freund	Administrative	0%	15,693
Ashleigh Henri	Administrative	0%	72,194
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 96,160

B. Administrative - Other

Description	Amount
Chaim Rajchenbach - Management Fees	$ 7,216
Menachem Shabat - Management Fees	7,216
TOTAL (agree to Schedule V, line 17, col. 3)	$ 14,432
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg, & Rothblatt	Accounting	$ 14,354
David Etzman	Accounting	1,131
Joint Commission	Joint Commission Consult	50
Paycor	Payroll Processing	14,230
Personnel Planners	Unemployment Consultant	675
Prospect Resources	Energy Procurement	1,000
Ability Network	Data Processing	667
Creative Technology Solutions	Data Processing	3,857
Emdeon	Data Processing	545
Health Data Systems	Data Processing	5,149
Prime Care Techonology	Data Processing	377
See Supplemental Schedule		155,160
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 197,194

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 86,304
Unemployment Compensation Insurance	87,028
FICA Taxes	220,586
Employee Health Insurance	103,550
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physical Exams	9,825
Other Employee Benefits	14,362
TOTAL (agree to Schedule V, line 22, col.8)	$ 521,655

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	5,524
(Indicate # of checks performed 552.4)	
Patient Background Checks	
Dues and Subscriptions	8,342
License and Permits	709
Allocated from Legacy Financial Serv	274
Allocated form Progressive Healthcare Consu	10
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 14,859

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,616
Allocated from Legacy Financial Serv	283
Allocated from Progressive Healthcare Consu	8
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,907

**See instructions.

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

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													
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16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Warren Barr North Shore # 0052787 Report Period Beginning: 07/01/14 Ending: 12/31/14

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Council on LTC $8,976**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **29,879** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **137,370**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 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? **100% Ln 14**
d. Have vehicle usage logs been maintained? **No**
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? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

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

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.