		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.

2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

I. IDPH License ID Number: 0050070

Facility Name: Warren Park Health & Living Center

Address: 6700 N. Damen Avenue (Number) Chicago (City) 60646 (Zip Code)

County: Cook

Telephone Number: (773) 465-5000 **Fax #** (773) 743-5983

HFS ID Number:

Date of Initial License for Current Owners: 5/1/2008

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Steven N. Lavenda **Telephone Number:** (847) 282-6300
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 01/01/18 to 12/31/18 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)
** Subject to the attached Accountants' Consulting Report* (Date)
(Print Name and Title) Steven N. Lavenda, CPA, Partner
(Firm Name & Address) Marcum, LLP, 9 Parkway North, Suite 200 Deerfield, IL 60015
(Telephone) (847) 282-6300 Fax # (847) 282-6301

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	51	Skilled (SNF)	51	18,615	1
2		Skilled Pediatric (SNF/PED)			2
3	76	Intermediate (ICF)	76	27,740	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	127	TOTALS	127	46,355	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	39,324	563	4,193	44,080	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	39,324	563	4,193	44,080	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.09%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [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 05/01/2008

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 05/01/2008 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 51 and days of care provided 3,650

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/18 Fiscal Year: 12/31/18

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

STATE OF ILLINOIS

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	55,489	10,266	502,634	568,389		568,389		568,389			1
2	Food Purchase		75,737		75,737	(6,643)	69,094	(27)	69,067			2
3	Housekeeping	42,276	12,394	155,290	209,960		209,960	1,201	211,161			3
4	Laundry	6,657	1,471	107,288	115,416		115,416		115,416			4
5	Heat and Other Utilities			138,609	138,609		138,609	(3,415)	135,194			5
6	Maintenance	84,285	19,244	98,552	202,081		202,081	(1,787)	200,294			6
7	Other (specify):*							2,311	2,311			7
8	**TOTAL General Services**	188,707	119,112	1,002,373	1,310,192	(6,643)	1,303,549	(1,718)	1,301,831			8
	B. Health Care and Programs											
9	Medical Director			4,200	4,200		4,200		4,200			9
10	Nursing and Medical Records	1,823,715	175,781	14,595	2,014,091		2,014,091	(4,806)	2,009,285			10
10a	Therapy	112,664			112,664		112,664		112,664			10a
11	Activities	121,495	31,279	1,976	154,750		154,750		154,750			11
12	Social Services	166,011		26,457	192,468		192,468		192,468			12
13	CNA Training											13
14	Program Transportation			3,320	3,320		3,320		3,320			14
15	Other (specify):*							14,273	14,273			15
16	**TOTAL Health Care and Programs**	2,223,885	207,060	50,548	2,481,493		2,481,493	9,467	2,490,960			16
	C. General Administration											
17	Administrative	137,960		433,600	571,560		571,560	(361,164)	210,396			17
18	Directors Fees											18
19	Professional Services			256,615	256,615	(15,220)	241,395	(68,141)	173,254			19
20	Dues, Fees, Subscriptions & Promotions			48,997	48,997		48,997	(12,628)	36,369			20
21	Clerical & General Office Expenses	114,416	856	433,112	548,384		548,384	(258,051)	290,333			21
22	Employee Benefits & Payroll Taxes			572,389	572,389	6,643	579,032		579,032			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,399	1,399		1,399	60	1,459			24
25	Other Admin. Staff Transportation			15,739	15,739		15,739	1,710	17,449			25
26	Insurance-Prop.Liab.Malpractice			269,033	269,033		269,033	1,878	270,911			26
27	Other (specify):*							29,158	29,158			27
28	**TOTAL General Administration**	252,376	856	2,030,884	2,284,116	(8,577)	2,275,539	(667,177)	1,608,362			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,664,968	327,028	3,083,805	6,075,801	(15,220)	6,060,581	(659,429)	5,401,152			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 Park Health & Living Center #0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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			215,205	215,205		215,205	27,996	243,201			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			51,929	51,929		51,929	283,939	335,868			32
33	Real Estate Taxes			44,913	44,913	15,220	60,133	162,150	222,283			33
34	Rent-Facility & Grounds			799,200	799,200		799,200	(780,397)	18,803			34
35	Rent-Equipment & Vehicles			5,036	5,036		5,036	8,067	13,103			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,116,283	1,116,283	15,220	1,131,503	(298,244)	833,259			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		63,765	540,617	604,382		604,382	(854)	603,528			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			312,539	312,539		312,539		312,539			42
43	Other (specify):*	77,292		55,164	132,456		132,456	(132,456)				43
44	**TOTAL Special Cost Centers**	77,292	63,765	908,320	1,049,377		1,049,377	(133,310)	916,067			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,742,260	390,793	5,108,408	8,241,461		8,241,461	(1,090,983)	7,150,478			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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	(4,702)	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	(83,473)	30		9
10	Interest and Other Investment Income	(33,771)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(10)	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	(750)	21		18
19	Entertainment				19
20	Contributions	(500)	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	(299,011)	21		24
25	Fund Raising, Advertising and Promotional	(1,763)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(711)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(388,145)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (812,836)		$	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)	(278,147)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (278,147)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,090,983)		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

Warren Park Health & Living Center

ID# 0050070

Report Period Beginning: 01/01/18

Ending: 12/31/18

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Medicare Sequestration Expense	$ (33,263)	21	1
2	Managed Care Sequestration Exp	(2,379)	21	2
3	Patient Needs	(2,145)	10	3
4	Allocated - Marketing	(49,399)	43	4
5	Marketing Expense	(5,765)	43	5
6	Bank Charges	(19,102)	21	6
7	Additional R&M	2,200	06	7
8	Capitalized R&M	(3,277)	06	8
9	Bldg Co - Accounting Fees	(166)	19	9
10	Bldg Co - Bank Fees	(1,614)	21	10
11	Non-allowable Legal	(574)	19	11
12	Misc Income	(5,000)	21	12
13	Vending Revenue	(17)	02	13
14	PAC Dues	(10,643)	20	14
15	Marketing Salaries	(77,292)	43	15
16	Bldg Co - Amortization	(89,016)	36	16
17	Bldg Co - MIP	(90,693)	36	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**	(388,145)		49

Warren Park Health & Living Center

ID# 0050070

Report Period Beginning: 01/01/18

Ending: 12/31/18

	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			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	(27)											(27)	2
3	Housekeeping			1,201									1,201	3
4	Laundry													4
5	Heat and Other Utilities	(4,702)		1,287									(3,415)	5
6	Maintenance	(1,077)		(710)									(1,787)	6
7	Other (specify):*			2,311									2,311	7
8	**TOTAL General Services**	(5,806)		4,088									(1,718)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(2,145)		(2,661)									(4,806)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			14,273									14,273	15
16	**TOTAL Health Care and Programs**	(2,145)		11,612									9,467	16
	C. General Administration													
17	Administrative			27,000	(388,164)								(361,164)	17
18	Directors Fees													18
19	Professional Services	(740)	15,136	(82,537)									(68,141)	19
20	Fees, Subscriptions & Promotions	(12,906)		278									(12,628)	20
21	Clerical & General Office Expenses	(361,830)	1,614	102,165									(258,051)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			60									60	24
25	Other Admin. Staff Transportation			1,710									1,710	25
26	Insurance-Prop.Liab.Malpractice			1,878									1,878	26
27	Other (specify):*			29,158									29,158	27
28	**TOTAL General Administration**	(375,476)	16,750	79,712	(388,164)								(667,177)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(383,427)	16,750	95,412	(388,164)								(659,429)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Warren Park Health & Living Center # 0050070 **Report Period Beginning:** 01/01/18 **Ending:** 12/31/18

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(83,473)	108,252	3,217									27,996	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(33,771)	316,921	789									283,939	32
33	Real Estate Taxes		162,150										162,150	33
34	Rent-Facility & Grounds		(799,200)	18,803									(780,397)	34
35	Rent-Equipment & Vehicles			8,067									8,067	35
36	Other (specify):*	(179,709)	179,709											36
37	**TOTAL Ownership**	(296,953)	(32,168)	30,877									(298,244)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(854)							(854)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(132,456)											(132,456)	43
44	**TOTAL Special Cost Centers**	(132,456)				(854)							(133,310)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(812,836)	(15,418)	126,289	(388,164)	(854)							(1,090,983)	45

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 799,200	Warren Park Property, LLC		$	$ (799,200)	1
2	V	32	Interest	46	Warren Park Property, LLC		316,967	316,921	2
3	V	33	Real Estate Taxes		Warren Park Property, LLC		162,150	162,150	3
4	V	30	Depreciation Expense		Warren Park Property, LLC		108,252	108,252	4
5	V	21	Bank Fees		Warren Park Property, LLC		1,614	1,614	5
6	V	36	MIP Insurance		Warren Park Property, LLC		90,693	90,693	6
7	V	19	Accounting Fees		Warren Park Property, LLC		166	166	7
8	V	19	Skidelsky & Associates		Warren Park Property, LLC		14,970	14,970	8
9	V	36	Amortization		Warren Park Property, LLC		89,016	89,016	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 799,246			$ 783,828	$ * (15,418)	14

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	3	HOUSEKEEPING	$	DAMEN HEALTHCARE GROUP, LLC		$ 1,201	$ 1,201	15
16	V	5	UTILITIES		DAMEN HEALTHCARE GROUP, LLC		1,287	1,287	16
17	V	6	MAINTENANCE SALARY	15,612	DAMEN HEALTHCARE GROUP, LLC		13,102	(2,510)	17
18	V	6	MAINTENANCE		DAMEN HEALTHCARE GROUP, LLC		1,800	1,800	18
19	V	7	MAINTENANCE BENEFITS		DAMEN HEALTHCARE GROUP, LLC		2,311	2,311	19
20	V	10	NURSING	83,597	DAMEN HEALTHCARE GROUP, LLC		80,936	(2,661)	20
21	V	15	NURSING BENEFITS		DAMEN HEALTHCARE GROUP, LLC		14,273	14,273	21
22	V	17	ADMINISTRATIVE SALARY		DAMEN HEALTHCARE GROUP, LLC		27,000	27,000	22
23	V	19	PROFESSIONAL FEES	84,000	DAMEN HEALTHCARE GROUP, LLC		1,463	(82,537)	23
24	V	20	DUES FEES, SUBSCRIPTIONS		DAMEN HEALTHCARE GROUP, LLC		278	278	24
25	V	21	OFFICE EXPENSE - SALARIES		DAMEN HEALTHCARE GROUP, LLC		138,343	138,343	25
26	V	21	OFFICE EXPENSE - OTHER	49,771	DAMEN HEALTHCARE GROUP, LLC		13,593	(36,178)	26
27	V	24	SEMINARS AND EDUCATION		DAMEN HEALTHCARE GROUP, LLC		60	60	27
28	V	25	AUTO EXPENSE		DAMEN HEALTHCARE GROUP, LLC		1,710	1,710	28
29	V	26	INSURANCE		DAMEN HEALTHCARE GROUP, LLC		1,878	1,878	29
30	V	27	EMPLOYEE BEN. GEN ADMIN.		DAMEN HEALTHCARE GROUP, LLC		29,158	29,158	30
31	V	30	DEPRECIATION		DAMEN HEALTHCARE GROUP, LLC		3,217	3,217	31
32	V	32	INTEREST EXPENSE		DAMEN HEALTHCARE GROUP, LLC		789	789	32
33	V	34	RENT		DAMEN HEALTHCARE GROUP, LLC		18,803	18,803	33
34	V	35	EQUIPMENT RENTAL		DAMEN HEALTHCARE GROUP, LLC		543	543	34
35	V	35	AUTO LEASE		DAMEN HEALTHCARE GROUP, LLC		7,524	7,524	35
36	V								36
37	V								37
38	V								38
39	Total			$ 232,980			$ 359,269	$ * 126,289	39

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	17	MANAGEMENT FEES	$ 433,600	EDN MANAGEMENT GROUP, LLC		$	$ (433,600)	15
16	V	17	MGMT FEES-J. AARON				45,436	45,436	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			$ 433,600			$ 45,436	$ * (388,164)	39

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	39	DME & MEDICAL SUPPLIES	$ 5,501	INTEGRA HEALTHCARE EQUIPMENT		$ 4,647	$ (854)	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			$ 5,501			$ 4,647	$ * (854)	39

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	26	Insurance	$ 177,971	Biltmore Incorporated Cell		$ 177,971	$	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			$ 177,971			$ 177,971	$ *	39

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Jonathan H. Aaron 2008 Trust	38.00%	CITADEL CARE CENTER-KANKAKEE	KANKAKEE, IL	EDN MANAGEMENT GROUP, LL	MORTON GROVE, IL	MANAGEMENT COMPANY	1
2	Devora Goldstein	8.00%	CITADEL CARE CENTER-ELGIN	ELGIN, IL	WARREN PARK PROPERTY, LLC		BUILDING COMPANY	2
3	Todd A. Stern	8.00%	CITADEL CARE CENTER-WILMETTE	WILMETTE, IL	DAMEN HEALTHCARE GROUP,	MORTON GROVE, IL	BOOKKEEPING	3
4	Jonathan B. Stern 2001 Trust	30.00%	THE WATERFORD CARE CENTER	CHICAGO, IL	MISTY MEADOWS		ASSISTED LIVING	4
5	Evan M. Stern 2005 Trust	8.00%	CITADEL ESTATES-HAZEL CREST	HAZEL CREST, IL	SEASONS HOSPICE	PARK RIDGE, IL	HOSPICE	5
6	Ilana D. Aaron 2008 Minority Trust	8.00%	CITADEL OF STERLING	STERLING, IL	INTEGRA HEALTHCARE EQUIP	ELMHURST	DME	6
7			CITADEL OF NORTHBROOK	NORTHBROOK, IL	LIFELINE AMBULANCE	CHICAGO	AMBULANCE	7
8			PA PETERSON AT THE CITADEL	ROCKFORD, IL	BILTMORE INCORPORATED CE	BURLINGTON, VT	INSRUANCE	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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Jonathan Aaron	Relative	Administrative	0	See Attached	6.61	16.54%	Alloc Mgmt Fee	$ 45,436	17-7	1
2											2
3											3
4											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	$ 45,436		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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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: DAMEN HEALTHCARE GROUP, LLC
Street Address: 5611 DEMPSTER
City / State / Zip Code: MORTON GROVE, IL 60053
Phone Number: (224) 470-2044
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	3	HOUSEKEEPING	PATIENT DAYS	311,334	11	$ 8,480	$	44,080	$ 1,201	1
2	5	UTILITIES	PATIENT DAYS	311,334	11	9,092		44,080	1,287	2
3	6	MAINTENANCE SALARY	PATIENT DAYS	311,334	11	92,539	92,539	44,080	13,102	3
4	6	MAINTENANCE	PATIENT DAYS	311,334	11	12,710		44,080	1,800	4
5	7	MAINTENANCE BENEFITS	PATIENT DAYS	311,334	11	16,319		44,080	2,311	5
6	10	NURSING	PATIENT DAYS	311,334	11	571,645	571,645	44,080	80,936	6
7	15	NURSING BENEFITS	PATIENT DAYS	311,334	11	100,808		44,080	14,273	7
8	17	ADMINISTRATIVE SALARY	PATIENT DAYS	311,334	11	190,702	190,702	44,080	27,000	8
9	19	PROFESSIONAL FEES	PATIENT DAYS	311,334	11	10,332		44,080	1,463	9
10	20	DUES FEES, SUBSCRIPTIONS	PATIENT DAYS	311,334	11	1,963		44,080	278	10
11	21	OFFICE EXPENSE - SALARIES	PATIENT DAYS	311,334	11	977,110	977,110	44,080	138,343	11
12	21	OFFICE EXPENSE - OTHER	PATIENT DAYS	311,334	11	96,009		44,080	13,593	12
13	24	SEMINARS AND EDUCATION	PATIENT DAYS	311,334	11	425		44,080	60	13
14	25	AUTO EXPENSE	PATIENT DAYS	311,334	11	12,076		44,080	1,710	14
15	26	INSURANCE	PATIENT DAYS	311,334	11	13,262		44,080	1,878	15
16	27	EMPLOYEE BEN. GEN ADMIN	PATIENT DAYS	311,334	11	205,941		44,080	29,158	16
17	30	DEPRECIATION	PATIENT DAYS	311,334	11	22,724		44,080	3,217	17
18	32	INTEREST EXPENSE	PATIENT DAYS	311,334	11	5,571		44,080	789	18
19	34	RENT	PATIENT DAYS	311,334	11	132,802		44,080	18,803	19
20	35	EQUIPMENT RENTAL	PATIENT DAYS	311,334	11	3,837		44,080	543	20
21	35	AUTO LEASE	PATIENT DAYS	311,334	11	53,145		44,080	7,524	21
22										22
23										23
24										24
25	TOTALS					$ 2,537,492	$ 1,831,996		$ 359,269	25

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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: EDN MANAGEMENT GROUP, LLC
Street Address: 5611 DEMPSTER
City / State / Zip Code: MORTON GROVE, IL 60053
Phone Number: (224) 470-2044
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	17	MGMT FEES-J. AARON	PATIENT DAYS	48,508	2	$ 50,000	$	44,080	$ 45,436	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					$ 50,000	$		$ 45,436	25

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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: INTEGRA HEALTHCARE EQUIPMENT
Street Address: 747 CHURCH ROAD
City / State / Zip Code: ELMHURST, IL 60126
Phone Number: (630) 834-3700
Fax Number: (630) 834-1500

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	39	DME & MEDICAL SUPPLIES	DIRECT			$	$		$ 4,647	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					$	$		$ 4,647	25

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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: Biltmore Incorporated Cell
Street Address: 30 Main Street, Suite 330
City / State / Zip Code: Burlington, Vermont 05401
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	26	Insurance	Direct Allocation			$	$		$ 177,971	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					$	$		$ 177,971	25

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	HUD-First American Capital Group		X	Mortgage			$	$ 8,275,417			$ 316,967	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MB Financial		X	Line of Credit				623,069			51,929	6
7												7
8												8
9	TOTAL Facility Related						$	$ 8,898,486			$ 368,896	9
	B. Non-Facility Related*											
10	Interest Income		X								(33,771)	10
11	Interest Income - Bldg Co		X								(46)	11
12	Allocated from Damen Healthca	X									789	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (33,028)	14
15	TOTALS (line 9+line14)						$	$ 8,898,486			$ 335,869	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 90,693 Line # 36

* 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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 170,486	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.)		$ 185,984	2
3. Under or (over) accrual (line 2 minus line 1).		$ 15,498	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 191,564	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.)**		$ 15,220	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** $ 44,913 **For** 13-14 **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.		$ 222,282	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	133,953	8
	2014	136,651	9
	2015	158,317	10
	2016	173,041	11
	2017	185,984	12

2018 Accrual = $185,984 x 1.03 = $191,564

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	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.**

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Park Health & Living Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050070

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	11-31-302-008-0000	Long Term Care Property	$ 73,653.92	$ 73,653.92
2.	11-31-302-043-0000	Long Term Care Property	$ 112,330.54	$ 112,330.54
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 185,984.46	$ 185,984.46

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates
RE: 2017 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 2017 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2017.

Please complete the Real Estate Tax Statement below and include it in the 2018 cost report along with a copy of your 2017 real estate tax bill.

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 Bureau of Health Finance at (217) 782-1630.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Park Health & Living Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050070

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE (847) 282-6300 FAX #: (847) 282-6301

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

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

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

C. **Tax Bills**

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 43,400 B. General Construction Type: Exterior Brick Frame _____ 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	50,000	1995	$ 158,750	1
2					2
3	TOTALS			$ 158,750	3

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	127		2008	1969	$ 2,698,750	$ 108,252	39	$ 69,199	$ (39,053)	$ 1,629,057	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1990	177,699		20			177,689	9
10	Various			1991	40,276		20			40,268	10
11	Various			1992	26,271		20			26,265	11
12	Various			1993	39,480		20			39,479	12
13	Various			1994	61,455		20			61,448	13
14	Various			1995	53,672		20			53,463	14
15	Various			1996	5,720		20			5,719	15
16	Various			1997	31,153		20			31,150	16
17	Various			1998	110,159		20	2,847	2,847	109,871	17
18	Various			1999	22,019		20	1,103	1,103	21,424	18
19	Various			2000	131,428		20	7,838	7,838	145,301	19
20	Various			2001	19,312		20	583	583	16,533	20
21	Various			2002	10,360		20			10,360	21
22	Various			2003	29,173		20	320	320	27,779	22
23	Various			2004	15,972		20			15,972	23
24	Various			2005	5,259		20			5,259	24
25	Various			2006	13,841		20	69	69	13,841	25
26	Various			2007	13,027		20	505	505	11,068	26
27	Various			2008	36,795		20	759	759	36,231	27
28	Various			2009	17,450		20	1,098	1,098	10,007	28
29	Various			2011	68,295		20	2,008	2,008	17,443	29
30	Various			2012	42,368		20	4,068	4,068	24,831	30
31	Various			2013	39,164		20	2,543	2,543	15,125	31
32	Various			2014	281,462		20	14,552	14,552	66,847	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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
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)		39,889	1,626		1,626		5,792	68
69	Financial Statement Depreciation			215,205			(215,205)		69
70	TOTAL (lines 4 thru 69)		$ 4,030,449	$ 325,083		$ 109,118	$ (215,965)	$ 2,618,222	70

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 4,030,449	$ 325,083		$ 109,118	$ (215,965)	$ 2,618,222	1
2	Installation Of Tamper Panel & Associated Devices; Fire Alarm Sys	2015	10,966		20	548	548	2,102	2
3	Front Landscaping Project - New Retaining Wall	2015	11,253		20	563	563	2,016	3
4	Installation Of New Boiler For Building	2015	9,541		20	477	477	1,550	4
5	Installed Barring Assembly & Coupler Assembly For A/C	2015	2,886		20	144	144	445	5
6	Community Bathrooms-Replaced Hot & Cold Cartridges, Handles	2015	2,875		20	144	144	443	6
7	Installed Oil Return Pump In Passenger Elevator # 1	2015	4,917		20	246	246	881	7
8	Room & Public Area Signage	2015	6,535		20	327	327	1,007	8
9	Plumbing - Install New 30 Gallon Rockford Grease Trap	2016	7,200		20	360	360	990	9
10	Fence - New 48" Pipe Railing - Flange To Concrete	2016	4,886		20	326	326	814	10
11	Plumbing - Installed New Grease Trap	2016	3,200		20	160	160	347	11
12	Replace Cylinder On North Elevator	2016	35,712		20	1,786	1,786	4,613	12
13	Installed New Awning Cover	2016	4,740		20	237	237	691	13
14	Exterior Building - Apply Satin Trim Paint	2016	4,950		20	248	248	557	14
15	Black Iron Piping For The Day Tank Ot The Main Tank	2016	2,531		20	127	127	264	15
16	Paint 1St-3Rd Flr Rms,A/C Wall Units,Mirrors,Electric Work,Han	2016	339,566		20	16,978	16,978	35,371	16
17	Tile 3Rd Flr, Paint Walls, Lighting, Design Fees, Mirrors	2016	270,609		20	13,530	13,530	28,188	17
18	Emergency Phones In Passenger Elevator	2017	5,996		20	300	300	500	18
19	Generator Diesel Leak Clean Up & Waste Removal	2017	25,072		20	1,254	1,254	2,298	19
20	Galvinized Steel Insulated Door	2017	3,641		20	182	182	334	20
21	Roof Repair Work - Patching, Sealing	2017	8,900		20	445	445	668	21
22	Environmental Consulting Group, Inc - Site Investigation & Action	2017	26,585		20	1,329	1,329	2,326	22
23	Environmental Consulting Group, Inc - Remedial Action Completic	2017	5,000		20	250	250	417	23
24	Leaking Pipe Repair In Room 223	2017	4,200		20	210	210	420	24
25	Install Sink & Drain In Kitchen	2017	3,850		20	193	193	369	25
26	Radiator Repair	2017	4,647		20	232	232	445	26
27	Remove & Replace Section Of Dreainage Line In Kitchen	2017	3,450		20	173	173	316	27
28	Elevator Car Top Selector - #1 South Passenger Elevator	2018	9,757		20	569	569	569	28
29	Lint Filter For Dryer Duct	2018	3,277		20	164	164	164	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 4,857,191	$ 325,083		$ 150,620	$ (174,463)	$ 2,707,327	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Building Company		$	$		$	$	$	1
2									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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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
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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Related Party		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated from Damen Healthcare Group	2015	39,889	1,626	20	1,626		5,792	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)		$ 39,889	$ 1,626		$ 1,626	$	$ 5,792	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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		$ 39,889	$ 1,626		$ 1,626	$	$ 5,792	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
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 39,889	$ 1,626		$ 1,626	$	$ 5,792	34

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 732,257	$ 1,591	$ 87,387	$ 85,796	10	$ 284,481	71
72	Current Year Purchases	6,948		225	225	10	225	72
73	Fully Depreciated Assets	598,330				10	598,330	73
74								74
75	TOTALS	$ 1,337,535	$ 1,591	$ 87,612	$ 86,021		$ 883,036	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		DODGE TRUCK	2014	$ 24,444	$	$ 2,994	$ 2,994	5	$ 16,958	76
77		DODGE CARAVAN	2014	30,172		1,975	1,975	5	16,260	77
78										78
79										79
80	TOTALS			$ 54,616	$	$ 4,969	$ 4,969		$ 33,218	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)	$ 6,408,092	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 326,674	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 243,201	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (83,473)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,623,581	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	Construction in Process	$ 19,856	92
93			93
94			94
95		$ 19,856	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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	Allocated from Damen Healthcare Group				18,803			5
6								6
7	TOTAL				$ 18,803 **			7

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2019	$
13.	/2020	$
14.	/2021	$

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 5,579 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 Damen Healthcare Group		$	$ 7,524	17
18					18
19					19
20					20
21	TOTAL		$	$ 7,524	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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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.

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 243,220	$		$ 243,220	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			5,202			5,202	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			279,715			279,715	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				63,765		63,765	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					12,480			12,480	13
14	TOTAL			$		$ 540,617	$ 63,765		$ 604,382	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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/18 (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	$ 330,232	$ 356,228	1
2	Cash-Patient Deposits	55,331	55,331	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,890,448	1,986,182	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	22,239	22,239	6
7	Other Prepaid Expenses	14,215	14,215	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	3,000	247,893	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,315,465	$ 2,682,088	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		347,500	13
14	Buildings, at Historical Cost		3,747,288	14
15	Leasehold Improvements, at Historical Cost	1,784,448	1,784,448	15
16	Equipment, at Historical Cost	431,601	1,393,390	16
17	Accumulated Depreciation (book methods)	(716,267)	(2,255,981)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	289,107	818,420	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,788,889	$ 5,835,065	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,104,354	$ 8,517,153	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 554,349	$ 554,545	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	50,500	50,500	28
29	Short-Term Notes Payable	623,069	623,069	29
30	Accrued Salaries Payable	297,781	297,781	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,663	12,663	31
32	Accrued Real Estate Taxes(Sch.IX-B)		191,564	32
33	Accrued Interest Payable	3,389	27,526	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	3,864	3,864	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,545,615	$ 1,761,512	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,275,417	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 8,275,417	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,545,615	$ 10,036,929	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,558,739	$ (1,519,776)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,104,354	$ 8,517,153	48

*(See instructions.)

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,205,951	1	
2	Restatements (describe):		2	
3	**Late Entries**	(26,373)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,179,578	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	516,161	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	(137,000)	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)**	$ 379,161	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)**	$ 2,558,739	24	*

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	$ 8,317,179	1
2	Discounts and Allowances for all Levels	(1,360,236)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,956,943	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,635,200	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,635,200	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	68,973	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,493	19
20	Radiology and X-Ray	380	20
21	Other Medical Services	1,932	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 81,778	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	33,771	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 33,771	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Supplemental Schedule	49,930	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 49,930	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,757,622	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,310,192	31
32	Health Care	2,481,493	32
33	General Administration	2,284,116	33
	B. Capital Expense		
34	Ownership	1,116,283	34
	C. Ancillary Expense		
35	Special Cost Centers	736,838	35
36	Provider Participation Fee	312,539	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,241,461	40
41	**Income before Income Taxes (line 30 minus line 40)****	516,161	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 516,161	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,166,371	44
45	Private Pay - Net Inpatient Revenue	93,715	45
46	Medicare - Net Inpatient Revenue	491,199	46
47	Other-(specify) Managed Care	143,069	47
48	Other-(specify) Hospice	62,589	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,956,943	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Not Completed 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 Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

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	1,930	2,098	$ 123,409	$ 58.82	1
2	Assistant Director of Nursing					2
3	Registered Nurses	8,714	9,472	315,275	33.28	3
4	Licensed Practical Nurses	18,252	19,839	561,134	28.28	4
5	CNAs & Orderlies	56,754	61,689	823,897	13.36	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,564	3,874	112,664	29.08	8
9	Activity Director	1,943	2,112	42,820	20.27	9
10	Activity Assistants	5,734	6,233	78,675	12.62	10
11	Social Service Workers	9,653	10,492	166,011	15.82	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	536	583	9,731	16.69	14
15	Cook Helpers/Assistants	3,234	3,515	45,758	13.02	15
16	Dishwashers					16
17	Maintenance Workers	3,941	4,284	84,285	19.67	17
18	Housekeepers	3,024	3,287	42,276	12.86	18
19	Laundry	464	504	6,657	13.21	19
20	Administrator	2,050	2,228	137,960	61.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,745	1,897	45,772	24.13	23
24	Clerical	4,721	5,077	68,644	13.52	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					31
32	Other Health Care(specify)					32
33	Other(specify) See Attached	1,918	2,085	77,292	37.07	33
34	TOTAL (lines 1 - 33)	128,177	139,269	$ 2,742,260 *	$ 19.69	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		$		35
36	Medical Director	Monthly	4,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	2,571	10-03	38
39	Pharmacist Consultant	Per Patient	12,024	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	38	1,976	11-03	44
45	Social Service Consultant	39	2,457	12-03	45
46	Other(specify)				46
47	Psychiatric Consultant	Monthly	24,000	12-03	47
48	Outside Services - Dietary		502,634	01-03	48
49	TOTAL (lines 35 - 48)	77	$ 549,862		49

C. CONTRACT NURSES

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

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Josh Williams	Administrator	0%	$ 137,960
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 137,960

B. Administrative - Other

Description	Amount
Management Fees	$ 433,600
TOTAL (agree to Schedule V, line 17, col. 3)	$ 433,600
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See attached	Legal Fees	$ 20,935
Marcum LLP	Accounting Fees	36,566
Burke, Montague & Associates	Audit Services	675
Personnel Planners	Unemployment Consulting	780
Propay HR	Payroll Services	16,094
Correll Co.	Actuarial Services	1,596
MTS Consulting	Tax Credit Services	360
Achieve Accreditation LLC	Accreditation	5,359
Damen Healthcare Group	Bookkeeping Services	84,000
Prime Care Technologies	Claims Assistance	2,272
Telemedicine Solutions, LLC	Data processing	4,356
See Supplemental Schedule		83,621
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 256,614

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 50,417
Unemployment Compensation Insurance	24,270
FICA Taxes	202,581
Employee Health Insurance	279,211
Employee Meals	6,643
Illinois Municipal Retirement Fund (IMRF)*	
Employee Benefits - Other	4,883
Holiday Expense	890
401K Employer Match Expense	10,137
TOTAL (agree to Schedule V, line 22, col.8)	$ 579,032

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	722
Health Care Worker Background Check	3,982
(Indicate # of checks performed 110.6)	
Patient Background Checks 607	6,070
Dues and Subscriptions	17,802
Licenses and Fees	7,515
Allocated from Damen Healthcare Group	278
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 36,369

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,399
Allocated from Damen Healthcare Group	60
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,459

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Warren Park Health & Living Center # 0050070 Report Period Beginning: 01/01/18 Ending: 12/31/18

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **HCCI - $21,285.20**

(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. $ **2,553** 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 **X** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Warren Park Nursing Pavilion #30036079 5/1/2008

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **312,539**
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. $ **6,643** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(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? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

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

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