

Facility Name & ID Number The Imperial Grove Pavilion

0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	248	Skilled (SNF)	248	90,520	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	248	TOTALS	248	90,520	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other		Total
8	SNF	62,859	7,584	15,080	85,523	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	62,859	7,584	15,080	85,523	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.48%

D. How many bed-hold days during this year were paid by the Department? 64 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
 YES NO Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location
 Date started 01/31/1992

J. Was the facility purchased or leased after January 1, 1978?
 YES Date 01/01/1998 NO

K. Was the facility certified for Medicare during the reporting year?
 YES NO If YES, enter number of beds certified 248 and days of care provided 12,779

Medicare Intermediary AdminaStar

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year YES NO

Tax Year: 12/31/2005 Fiscal Year: 12/31/2005

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

STATE OF ILLINOIS

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
1	A. General Services										
1	Dietary	522,301	88,047	41,274	651,622		651,622	4,254	655,876		1
2	Food Purchase		479,711		479,711		479,711	(41,682)	438,029		2
3	Housekeeping	22,385	68,362	263,518	354,265		354,265	11,979	366,244		3
4	Laundry		14,495	167,914	182,409		182,409		182,409		4
5	Heat and Other Utilities			449,510	449,510		449,510	7,181	456,691		5
6	Maintenance	109,987	87,992	63,614	261,593		261,593	10,611	272,204		6
7	Other (specify):*										7
8	TOTAL General Services	654,673	738,607	985,830	2,379,110		2,379,110	(7,657)	2,371,453		8
	B. Health Care and Programs										
9	Medical Director			40,000	40,000		40,000		40,000		9
10	Nursing and Medical Records	3,958,913	295,518	24,836	4,279,267		4,279,267		4,279,267		10
10a	Therapy	4,374		953,668	958,042		958,042		958,042		10a
11	Activities	146,488	19,559	2,156	168,203		168,203		168,203		11
12	Social Services	102,019		30,720	132,739		132,739		132,739		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,211,794	315,077	1,051,380	5,578,251		5,578,251		5,578,251		16
	C. General Administration										
17	Administrative	212,693		597,581	810,274		810,274	(407,433)	402,841		17
18	Directors Fees										18
19	Professional Services			139,079	139,079		139,079	(17,007)	122,072		19
20	Dues, Fees, Subscriptions & Promotion			33,946	33,946		33,946	5,859	39,805		20
21	Clerical & General Office Expense	702,319	73,288	146,657	922,264		922,264	62,942	985,206		21
22	Employee Benefits & Payroll Tax			966,391	966,391		966,391	31,041	997,432		22
23	Inservice Training & Education										23
24	Travel and Semina			13,874	13,874		13,874	2,484	16,358		24
25	Other Admin. Staff Transportation			31,307	31,307		31,307	443	31,750		25
26	Insurance-Prop.Liab.Malpractice			355,315	355,315		355,315	15,821	371,136		26
27	Other (specify):* Mgt. Alloc.-Benefits							44,034	44,034		27
28	TOTAL General Administration	915,012	73,288	2,284,150	3,272,450		3,272,450	(261,816)	3,010,634		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,781,479	1,126,972	4,321,360	11,229,811		11,229,811	(269,473)	10,960,338		29

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

Facility Name & ID Number The Imperial Grove Pavilion

#0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			148,588	148,588		148,588	465,499	614,087			30
31	Amortization of Pre-Op. & Org											31
32	Interest			122,413	122,413		122,413	850,729	973,142			32
33	Real Estate Taxes							399,049	399,049			33
34	Rent-Facility & Grounds			1,378,366	1,378,366		1,378,366	(1,377,820)	546			34
35	Rent-Equipment & Vehicle:			33,718	33,718		33,718	7,619	41,337			35
36	Other (specify): ³ <u>Mortgage Ins.</u>							126,792	126,792			36
37	TOTAL Ownership			1,683,085	1,683,085		1,683,085	471,868	2,154,953			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior											38
39	Ancillary Service Center:											39
40	Barber and Beauty Shops	15,737	543,988		543,988		543,988		543,988			40
41	Coffee and Gift Shop:			933	16,670		16,670		16,670			41
42	Provider Participation Fee			135,780	135,780		135,780		135,780			42
43	Other (specify): ³ <u>Nonallowable Cost</u>			436,306	436,306		436,306	(436,306)				43
44	TOTAL Special Cost Centers	15,737	543,988	573,019	1,132,744		1,132,744	(436,306)	696,438			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	5,797,216	1,670,960	6,577,464	14,045,640		14,045,640	(233,911)	13,811,729			45

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

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room	(18,946)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,311	30		9
10	Interest and Other Investment Income	(30,166)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(826)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(979)	43		18
19	Entertainment	(7,709)	43		19
20	Contributions	(19,859)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer	(2,000)	43		22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(279,631)	43		24
25	Fund Raising, Advertising and Promotions	(52,686)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(1,672)	43		28
29	Other-Attach Schedule See Sch. 5A	(309,945)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (720,108)		\$	30

OHF USE ONLY						
48		49		50	51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	486,197		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 486,197		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (233,911)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

The Imperial Grove Pavilion

Provider #: 0037754

1/1/2005 to 12/31/2005

Schedule 5A

VI. Adjustment Detail

Line 29 - Other

Non-allowable expenses	Amount	Reference
Disallow Internet	(3,178)	43
Disallow Lab	(26,861)	43
Disallow X-Ray	(21,959)	43
Non-Allowable Real Estate Taxes	(92,289)	33
Disallow Marketing Salaries	(50,652)	21
Disallow Executive Directors Salary	(24,187)	21
Disallow Clinical Nurse Evaluator's Salary	(60,965)	21
Disallow Payroll Tax FICA for Non-Allowable Salaries	(7,735)	22
Offset Miscellaneous Income	(2,217)	21
Disallow Non-Allowable Legal Expenses	(13,700)	19
Prior Period Adjustment	1,245	20
Disallow Non-Allowable Personal Use of Telephone -Facility	(4,395)	21
Disallow Non-Allowable Holiday Expense - Facility	(2,000)	22
Disallow Non-Allowable Personal Use of Telephone - NuCare	(906)	21
Disallow Non-Allowable Holiday Expense - NuCare	(146)	22
	<u>(309,945)</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

The Imperial Grove Pavilion

ID# 0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
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
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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	0	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	4,254	0	0	0	0	0	0	0	4,254	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	11,979	0	0	0	0	0	0	0	11,979	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,262	3,919	0	0	0	0	0	0	0	7,181	5
6	Maintenance	0	0	4,513	6,098	0	0	0	0	0	0	0	10,611	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	7,775	26,250	0	0	0	0	0	0	0	34,025	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	(297,768)	(132,341)	22,676	0	0	0	0	0	0	(407,433)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	3,694	7,352	647	0	0	0	0	0	0	11,693	19
20	Fees, Subscriptions & Promotions	0	0	2,040	2,269	305	0	0	0	0	0	0	4,614	20
21	Clerical & General Office Expenses	0	328	174,857	28,218	2,101	0	0	0	0	0	0	205,504	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	694	1,584	206	0	0	0	0	0	0	2,484	24
25	Other Admin. Staff Transportation	0	0	443	0	0	0	0	0	0	0	0	443	25
26	Insurance-Prop.Liab.Malpractice	0	8,673	6,181	967	0	0	0	0	0	0	0	15,821	26
27	Other (specify):*	0	0	36,426	3,019	4,589	0	0	0	0	0	0	44,034	27
28	TOTAL General Administration	0	9,001	(73,433)	(88,932)	30,524	0	0	0	0	0	0	(122,840)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	0	9,001	(65,658)	(62,682)	30,524	0	0	0	0	0	0	(88,815)	29

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Robert Hartman	30	See Attached Schedule 6A		See Attached Schedule 6B		
Barry Carr	10					
Michael Harris	20					
Jack Rajchenbach	20					
Bernard Hollander	20					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	21 Office Expense	\$	The Claridge, L.L.C.	100.00%	\$ 328	\$ 328	1
2	V	30 Depreciation		The Claridge, L.L.C.	100.00%	431,468	431,468	2
3	V	32 Interest		The Claridge, L.L.C.	100.00%	834,046	834,046	3
4	V	32 Amortization of Loan Cost		The Claridge, L.L.C.	100.00%	18,253	18,253	4
5	V	33 Property Taxes		The Claridge, L.L.C.	100.00%	464,426	464,426	5
6	V	34 Rent	1,378,366	The Claridge, L.L.C.	100.00%		(1,378,366)	6
7	V	36 Insurance		The Claridge, L.L.C.	100.00%	126,792	126,792	7
8	V	26 Insurance		The Claridge, L.L.C.	100.00%	8,673	8,673	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,378,366			\$ 1,883,986	\$ * 505,620	14

* Total must agree with the amount recorded on line 34 of Schedule V1

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	NuCare Management Company	70.00%	\$ 3,262	\$ 3,262
16	V	6 Repairs and Maintenance		NuCare Management Company	70.00%	4,513	4,513
17	V	17 Management Fees	342,840	NuCare Management Company	70.00%	45,072	(297,768)
18	V	19 Professional Fees		NuCare Management Company	70.00%	3,694	3,694
19	V	20 Dues, Subscriptions, Licenses		NuCare Management Company	70.00%	2,040	2,040
20	V	21 Office Expenses		NuCare Management Company	70.00%	174,857	174,857
21	V	24 Education and Seminars		NuCare Management Company	70.00%	694	694
22	V	25 Admin. Staff Travel		NuCare Management Company	70.00%	443	443
23	V	26 Insurance		NuCare Management Company	70.00%	6,181	6,181
24	V	27 Employee Benefits		NuCare Management Company	70.00%	36,426	36,426
25	V	30 Depreciation Expense		NuCare Management Company	70.00%	10,077	10,077
26	V	32 Interest & Amortization Exp		NuCare Management Company	70.00%	1,380	1,380
27	V	33 Real Estate Taxes		NuCare Management Company	70.00%	2,740	2,740
28	V	34 Building Rent		NuCare Management Company	70.00%	546	546
29	V	35 Equipment Rental		NuCare Management Company	70.00%	3,780	3,780
30	V						
31	V	30 Depreciation Expense		NuCare Management Company	70.00%	(1,930)	(1,930)
32	V	32 Interest & Amortization Exp		NuCare Management Company	70.00%	5,156	5,156
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 342,840			\$ 298,931	\$ * (43,909)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary	\$	ITEX-A.K. CARE	70.00%	\$ 4,254	\$ 4,254
16	V	3 Housekeeping		ITEX-A.K. CARE	70.00%	11,979	11,979
17	V	5 Utilities		ITEX-A.K. CARE	70.00%	3,919	3,919
18	V	6 Repairs and Maintenance		ITEX-A.K. CARE	70.00%	6,098	6,098
19	V	17 Management Fees	132,341	ITEX-A.K. CARE	70.00%		(132,341)
20	V	19 Professional Fees		ITEX-A.K. CARE	70.00%	7,352	7,352
21	V	20 Dues, Subscriptions, Licenses		ITEX-A.K. CARE	70.00%	2,269	2,269
22	V	21 Office Expenses		ITEX-A.K. CARE	70.00%	28,218	28,218
23	V	24 Education and Seminars		ITEX-A.K. CARE	70.00%	1,584	1,584
24	V	26 Insurance		ITEX-A.K. CARE	70.00%	967	967
25	V	27 Employee Benefits		ITEX-A.K. CARE	70.00%	3,019	3,019
26	V	30 Depreciation Expense		ITEX-A.K. CARE	70.00%	21,573	21,573
27	V	32 Amortization		ITEX-A.K. CARE	70.00%	177	177
28	V	32 Interest		ITEX-A.K. CARE	70.00%	21,883	21,883
29	V	33 Real Estate Taxes		ITEX-A.K. CARE	70.00%	9,172	9,172
30	V	35 Equipment Rental		ITEX-A.K. CARE	70.00%	3,839	3,839
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 132,341			\$ 126,303	\$ * (6,038)

* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Administrative	\$	Care Path Health Network	70.00%	\$ 22,676	\$ 22,676
16	V	19 Professional Fees		Care Path Health Network	70.00%	647	647
17	V	20 Dues, Subscriptions, Licenses		Care Path Health Network	70.00%	305	305
18	V	21 Clerical and General		Care Path Health Network	70.00%	2,101	2,101
19	V	24 Seminars		Care Path Health Network	70.00%	206	206
20	V	27 General Admin. -Emp. Benefits		Care Path Health Network	70.00%	4,589	4,589
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 30,524	\$ * 30,524

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

SEE ACCOUNTANTS' COMPILATION REPORT

NAME OF FACILITY
PROVIDER #
12/31/2005

The Imperial, Grove Pavilion
0037754

Schedule 6A

VII. RELATED PARTIES
RELATED NURSING HOMES
PART A COLUMN 2

NAME

CITY

See Accountants' Compilation Report

NAME OF FACILITY The Imperial, Grove Pavilion
PROVIDER # 0037754
12/31/2005

Schedule 6B

VII. RELATED PARTIES
OTHER RELATED BUSINESS ENTITIES
PART A COLUMN 3

NAME	CITY	TYPE OF BUSINESS
-------------	-------------	-------------------------

See Accountants' Compilation Report

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Barry Carr	Administrative	Exec. Admin.	10.00	See Schedule 7A	5.01	10%	Salary	\$ 49,792	L17, C1 & C7	1
2	David Hartman	Administrator	Administrator	0.00	See Schedule 7B	26.67	67%	Salary	118,644	L17, C1 & C7	2
3	Michael Harris	Administrative	Administrative	20.00	See Schedule 7C	16.17	40%	Salary	62,742	L17, C1 & C7	3
4	Robert Hartman	Administrative	Administrative	30.00	See Schedule 7D	2.00	4%	Salary	125,005	L17, C1 & C7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 356,183		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Imperial, Grove Pavilion
0037754
12/31/2005

Schedule 7A

VII. RELATED PARTIES (continued)

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

Compensation Received From Other Nursing Homes

Name	Forest Villa	Renaissance 87th St.	Renaissance Hillside	Renaissance Midway	Renaissance S.Shore	California	Chevy	Jackson	Monroe	Total
Barry Carr										0
David Hartman										0
<hr/>										
Total Compensation Received From Other Nursing Homes	0	0	0	0	0	0	0	0	0	0

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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

Name of Related Organization NuCare Management Company
 Street Address 7257 North Lincoln Avenue
 City / State / Zip Code Lincolnwood, IL 60645
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

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

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	5	Utilities	Bed days available	904,250	11	\$ 32,587	\$ 90,520	\$ 3,262	1
2	6	Repairs and Maintenance	Bed days available	904,250	11	45,083	90,520	4,513	2
3	17	Admin. Salaries - Non Owner	Bed days available	904,250	11	232,849	232,849	23,309	3
4	17	Admin. Non-Salaries - Comp	Bed days available	904,250	11	6,719	6,719	673	4
5	19	Accounting Fees	Bed days available	904,250	11	34,818	90,520	3,485	5
6	19	Legal Fees	Bed days available	904,250	11	2,085	90,520	209	6
7	20	Classified Advertising	Bed days available	904,250	11	6,750	90,520	676	7
8	20	Dues and Subscriptions	Bed days available	904,250	11	12,735	90,520	1,275	8
9	20	Licenses	Bed days available	904,250	11	894	90,520	89	9
10	21	Clerical Salaries	Bed days available	904,250	11	1,454,049	1,454,049	145,558	10
11	21	Messenger Services	Bed days available	904,250	11	6,987	90,520	699	11
12	21	Computer Expense	Bed days available	904,250	11	70,663	90,520	7,074	12
13	21	Office Expense	Bed days available	904,250	11	73,411	90,520	7,349	13
14	21	Outside Labor	Bed days available	904,250	11	42,535	90,520	4,258	14
15	21	Postage	Bed days available	904,250	11	8,601	90,520	860	15
16	21	Telephone	Bed days available	904,250	11	90,491	90,520	9,059	16
17	24	Education and Seminars	Bed days available	904,250	11	6,935	90,520	694	17
18	25	Auto Expense	Bed days available	904,250	11	4,428	90,520	443	18
19	26	Auto Insurance	Bed days available	904,250	11	30,603	90,520	3,064	19
20	26	Liability Insurance	Bed days available	904,250	11	31,139	90,520	3,117	20
21	27	Employee Benefits	Bed days available	904,250	11	304,994	90,520	30,532	21
22									22
23									23
24									24
25	TOTALS					\$ 2,499,356	\$ 1,693,617	\$ 250,198	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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

Name of Related Organization NuCare Management Company
 Street Address 7257 North Lincoln Avenue
 City / State / Zip Code Lincolnwood, IL 60645
 Phone Number (847) 933-2600
 Fax Number (847) 933-2601

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

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	30	Depreciation	Bed days available	904,250	11	\$ 100,669	\$ 90,520	\$ 10,077	1	
2	32	Interest Expense	Bed days available	904,250	11	13,784	90,520	1,380	2	
3	33	Real Estate Taxes	Bed days available	904,250	11	27,371	90,520	2,740	3	
4	34	Office Rent	Bed days available	904,250	11	5,450	90,520	546	4	
5	35	Auto Lease	Bed days available	904,250	11	27,771	90,520	2,780	5	
6	35	Equipment Rent	Bed days available	904,250	11	9,985	90,520	1,000	6	
7									7	
8	17	Admin. Salaries	Average Hours	1	11	187,649	187,649	218,659	21,090	8
9	27	Employee Benefits	Average Hours	1	11	31,010	218,659	5,894	9	
10									10	
11	30	Depreciation	Direct Allocation		11		90,520	(1,930)	11	
12	32	Interest Expense	Bed days available	904,250	11	51,510	90,520	5,156	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					\$ 455,199	\$ 187,649	\$ 48,733	25	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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

Name of Related Organization Care Path Health Network
 Street Address 6633 North Lincoln Avenue
 City / State / Zip Code Lincolnwood, IL 60645
 Phone Number (847) 676-2122
 Fax Number (847) 679-4606

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

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	Administrative Salaries -Othe	Fee Income	305,641	9	\$ 253,650	\$ 27,324	\$ 22,676	1
2	19	Accounting Fees	Fee Income	305,641	9	2,059	27,324	184	2
3	19	Data Processing	Fee Income	305,641	9	4,853	27,324	434	3
4	19	Legal	Fee Income	305,641	9	322	27,324	29	4
5	20	Classified Advertising	Fee Income	305,641	9	3,415	27,324	305	5
6	21	Office Supplies	Fee Income	305,641	9	2,873	27,324	257	6
7	21	Outside Office Help	Fee Income	305,641	9	2,886	27,324	258	7
8	21	Telephone	Fee Income	305,641	9	17,737	27,324	1,586	8
9	24	Education & Seminars	Fee Income	305,641	9	2,300	27,324	206	9
10	27	Employee Health and Wealfar	Fee Income	305,641	9	30,030	27,324	2,685	10
11	27	Payroll Taxes	Fee Income	305,641	9	21,304	27,324	1,904	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					\$ 341,429	\$ 253,650	\$ 30,524	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion# 0037754 Report Period Beginning: 1/1/2005Ending: 12/31/2005

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

Name of Related Organization ITEX-A.K. CARE
 Street Address 6633 North Lincoln Avenue
 City / State / Zip Code Lincolnwood, IL 60645
 Phone Number (847) 676-2122
 Fax Number (847) 679-4606

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

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	Dietary	Bed days available	464,645	5	\$ 21,836	\$ 90,520	4,254	1
2	3	Housekeeping	Bed days available	464,645	5	61,490	90,520	11,979	2
3	5	Utilities	Bed days available	464,645	5	20,118	90,520	3,919	3
4	6	Repair and Maintenance	Bed days available	464,645	5	25,410	90,520	4,950	4
5	6	Scavenger and Exterminating	Bed days available	464,645	5	5,892	90,520	1,148	5
6	19	Accounting Fees	Bed days available	464,645	5	5,296	90,520	1,032	6
7	19	Data Processing	Bed days available	464,645	5	32,094	90,520	6,253	7
8	19	Legal	Bed days available	464,645	5	346	90,520	67	8
9	20	Bank Charges	Bed days available	464,645	5	993	90,520	194	9
10	20	Dues & Subscriptions	Bed days available	464,645	5	1,655	90,520	322	10
11	20	Employee Recruitment	Bed days available	464,645	5	9,000	90,520	1,753	11
12	21	Annual Report	Bed days available	464,645	5	243	90,520	47	12
13	21	Office Supplies	Bed days available	464,645	5	33,420	90,520	6,510	13
14	21	Postage- Messenger	Bed days available	464,645	5	61,174	90,520	11,918	14
15	21	Telephone	Bed days available	464,645	5	30,421	90,520	5,927	15
16	24	Education & Seminar	Bed days available	464,645	5	8,131	90,520	1,584	16
17	26	Insurance	Bed days available	464,645	5	4,965	90,520	967	17
18	27	Holiday Expense	Bed days available	464,645	5	9,614	90,520	1,873	18
19	30	Depreciation	Bed days available	464,645	5	64,296	90,520	12,526	19
20	32	Amortization of Loan Costs	Bed days available	464,645	5	908	90,520	177	20
21	32	Interest	Bed days available	464,645	5	112,329	90,520	21,883	21
22	33	Real Estate Taxes	Bed days available	464,645	5	47,079	90,520	9,172	22
23	35	Equipment Rental	Bed days available	464,645	5	19,705	90,520	3,839	23
24									24
25	TOTALS				\$ 576,415	\$		\$ 112,294	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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

Name of Related Organization ITEX-A.K. CARE
 Street Address 6633 North Lincoln Avenue
 City / State / Zip Code Lincolnwood, IL 60645
 Phone Number (847) 676-2122
 Fax Number (847) 679-4606

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

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	30	Depreciation	Direct Allocation	1	5	\$ 153,850	\$ 1	\$ 9,047	1
2									2
3	21	Salary - Clerical	Direct Allocation	1	5	689,164	689,164	1	3,816
4	27	Employee Health Insuranc	Direct Allocation	1	5	125,471		1	695
5	27	Employee 410K	Direct Allocation	1	5	5,708		1	32
6	27	Payroll Taxes	Direct Allocation	1	5	73,648		1	408
7	27	Workers Comp Insuranc	Direct Allocation	1	5	2,051		1	11
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 1,049,892	\$ 689,164	\$ 14,009	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 1/1/2005 Ending: 12/31/2005

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	
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge Realty Corporation		X	Mortgage	Interest Only	06/16/04	\$ 19,153,100	\$ 15,816,202	03/31/38	0.0450	\$ 835,717	1	
2	Judy Harris Trust		X	Purchase of van	\$746.00	10/01/03	62,697	36,312	08/30/10	0.0675	2,683	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Shareholders Loans	X		Working Capital	Interest Only	12/21/00	550,000	550,000	12/31/03	0.0800		6	
7	Shareholders Loans	X		Working Capital	Interest Only	08/31/03	4,400,000	1,978,618	11/30/06	0.0475	119,730	7	
8												8	
9	TOTAL Facility Related				\$746.00		\$ 24,165,797	\$ 18,381,132			\$ 958,130	9	
	B. Non-Facility Related*												
10											Amortization of loan cost	18,253	10
11											Allocation from management co.	28,596	11
12											Interest Income Offset	(31,837)	12
13													13
14	TOTAL Non-Facility Related						\$	\$			\$ 15,012	14	
15	TOTALS (line 9+line14)						\$ 24,165,797	\$ 18,381,132			\$ 973,142	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 126,762 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.) SEE ACCOUNTANTS' COMPILATION REPORT

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

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

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report			
1.	Real Estate Tax accrual used on 2004 report.			\$	470,400 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.)	2004		\$	456,013 2
3.	Under or (over) accrual (line 2 minus line 1).			\$	(14,387) 3
4.	Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	478,813 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.)		Adjust taxes paid to 67%		(92,289)
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.		Allocation from management co.		11,912
			Reclass from legal fees		15,000
	TOTAL REFUND	\$			
	For				
	Tax Year.				
	(Attach a copy of the real estate tax appeal board's decision.)			\$	
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	399,049 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:					
	2000	467,646	8		
	2001	479,808	9		
	2002	485,187	10		
	2003	446,103	11		
	2004	456,013	12		
	2004 Real Estate Tax Bill	456,013	*2004 Total Real Estate Tax Bill	542,872	
	Estimated Increase	1.05	Imperial portion for financial stmt.	456,013	84%
	2005 Accrual use:	478,813	Imperial portion for cost report	363,724	67%
			Adjustment	(92,289)	

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$ 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 filec

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 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 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME The Imperial Grove Pavilion COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037754

CONTACT PERSON REGARDING THIS REPORT Ross Bottner

TELEPHONE (847) 933-2600 FAX #: (847) 933-2601

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 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 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>14-29-321-040</u>	<u>Nursing Home</u>	\$ <u>542,872.00</u>	\$ <u>363,724.00</u>
2. <u>10-35-312-022</u>	<u>Nursing Home (Mgmt. Co. Allocation)</u>	\$ <u>49,279.00</u>	\$ <u>9,172.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>592,151.00</u>	\$ <u>372,896.00</u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)
See page 10 for allocation

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754 Report Period Beginning:

1/1/2005 Ending: 12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,703 B. General Construction Type: Exterior Brick Frame Reinforced Concrete Number of Stories 6

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

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

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization (c) Rent equipment from Completely Unrelated Organization

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

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

Claridge Ivy, Ltd.; Retirement apartment rentals; 119 units

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>	<u>Not Available</u>	<u>1998</u>	<u>\$ 40,000</u>	<u>1</u>
2	<u>Allocated from Management Compan</u>			<u>7,797</u>	<u>2</u>
3	TOTALS			\$ 47,797	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	248	1998	1984	\$ 14,437,336	\$	40	\$ 360,933	\$ 360,933	\$ 2,616,764	4
5										5
6	Allocated from Related Parties									6
7	ITEX	2005		312,494			8,928	8,928	112,348	7
8	NUCARE	2005		70,173			2,005	2,005	4,261	8
	Improvement Type**									
9	Leasehold Improvements		1992	60,378	3,032	20	3,032		40,931	9
10	Leasehold Improvements		1993	59,308	2,965	20	2,965		37,063	10
11	Leasehold Improvements		1994	10,638	532	20	532		6,118	11
12	Leasehold Improvements		1995	43,191	2,160	20	2,160		22,680	12
13	Furnace		1996	1,843	92	20	92		874	13
14	Door Locks		1996	2,357	118	20	118		1,121	14
15	Windows		1996	8,365	418	20	418		3,971	15
16	Electrical Wiring		1996	4,880	244	20	244		2,318	16
17	Fence		1996	1,067	53	20	53		504	17
18	Gutters		1996	1,574	79	20	79		750	18
19	Brick Wall		1996	2,560	128	20	128		1,216	19
20	Ceiling Lights		1996	5,501	274	20	274		2,605	20
21	Nurse Station		1996	2,500	124	20	124		1,179	21
22	Countertops		1996	2,610	131	20	131		1,243	22
23	Convection Oven		1996	7,515	376	20	376		3,571	23
24	Boiler		1996	2,927	146	20	146		1,387	24
25	Fence		1997	1,050	53	20	53		450	25
26	Electrical Improvements		1997	1,671	84	20	84		714	26
27	Nurse Call Station		1997	3,501	175	20	175		1,488	27
28	Public Address System		1997	1,360	68	20	68		578	28
29	Brick Wall		1997	5,110	256	20	256		2,176	29
30	Floor Tile		1997	21,705	1,085	20	1,085		9,223	30
31	Fire Doors		1997	4,096	205	20	205		1,742	31
32	Carpeting		1997	3,243	162	20	162		1,377	32
33	Inspection Improvements		1997	9,884	494	20	494		4,199	33
34	Door Restrictors		1997	8,475	424	20	424		3,604	34
35	Fire Alarm		1997	2,082	103	20	103		877	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Sheet Metal	1998	\$ 11,981	\$ 599	20	\$ 599	\$	\$ 4,493	37
38	Lighting	1998	7,156	358	20	358		2,685	38
39	Screens	1998	2,704	135	20	135		1,013	39
40	Piping	1998	4,145	207	20	207		1,553	40
41	Fire Alarms & Fire Proofing	1998	12,534	627	20	627		4,702	41
42	Tile	1998	967	49	20	49		367	42
43	Driveway	1998	7,342	367	20	367		2,753	43
44	Tuckpointing	1998	39,242	1,962	20	1,962		14,714	44
45	Ground Fuel Tank	1999	17,985	899	20	899		5,844	45
46	Carpet	1999	28,114	1,406	20	1,406		9,139	46
47	Wallcovering	1999	36,585	1,830	20	1,830		11,894	47
48	Floor in Dining Room	1999	9,850	493	20	493		3,204	48
49	Signs	1999	1,765	88	20	88		572	49
50	Electrical Work	1999	20,508	1,025	20	1,025		6,663	50
51	Brick & Masonry Work	1999	12,345	617	20	617		4,010	51
52	Gas Line Improvements	1999	1,633	82	20	82		533	52
53	Alarm System	1999	1,388	69	20	69		449	53
54	Wallcovering	2000	21,554	1,078	20	1,078		5,929	54
55	Flooring	2000	13,293	664	20	664		3,652	55
56	Carpet	2000	8,284	414	20	414		2,277	56
57	Over Bed Lights	2000	4,593	230	20	230		1,265	57
58	Compactor	2000	6,800	340	20	340		1,870	58
59	Paging System	2000	9,909	496	20	496		2,728	59
60	CCTV System	2000	5,456	272	20	272		1,496	60
61	Wander Guard System	2000	18,540	928	20	928		5,104	61
62	Handrails, Kickplates, Wallbases	2000	6,038	302	20	302		1,661	62
63	Fuel Tank Project	2000	1,444	72	20	72		396	63
64	FirstQ System	2000	1,378	68	20	68		374	64
65	Chain Link Fence	2000	745	38	20	38		209	65
66	Alarm System	2000	5,051	252	20	252		1,386	66
67	Service P.A. System	2000	1,924	96	20	96		528	67
68	Remodel 13 Bedrooms	2000	18,112	906	20	906		4,983	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 15,438,759	\$ 30,950		\$ 402,816	\$ 371,866	\$ 2,995,778	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward	\$ 15,438,759	\$ 30,950		\$ 402,816	\$ 371,866	\$ 2,995,778		1
2	Repair Elevator	2000 990	50	20	50		275		2
3	Remodel Smoking Room	2000 23,565	1,178	20	1,178		6,479		3
4	Remodel Old Smoking Room to Library	2000 4,690	234	20	234		1,287		4
5	Remodel 1st Floor	2000 10,540	528	20	528		2,904		5
6	Remodel 6th Floor Dining Room	2000 4,970	248	20	248		1,364		6
7	Remodel 3rd Floor Dining Room	2000 959	48	20	48		264		7
8	Call Station	2000 4,475	224	20	224		1,232		8
9	Landscaping	2000 2,785		n/a					9
10	Roof repair	2001 3,830	192	20	192		864		10
11	Masonry repair	2001 15,227	762	20	762		3,429		11
12	Stainless steel toilet bars	2001 1,645	80	20	80		360		12
13	Masonry repair	2001 3,700	186	20	186		837		13
14	New tile	2001 3,633	182	20	182		820		14
15	Tile coating	2001 4,540	228	20	228		1,026		15
16	New Wanderguard system	2001 4,407	220	20	220		551		16
17	New relay rack	2001 3,788	189	20	189		396		17
18	CCTV	2002 1,146	57	20	57		200		18
19	CCTV	2002 1,440	72	20	72		252		19
20	Masonry repair	2002 10,000	500	20	500		1,750		20
21	Roof repair	2002 3,350	168	20	168		1,347		21
22	Masonry repair	2002 15,760	788	20	788		2,758		22
23	Masonry repair	2002 4,275	214	20	214		749		23
24	Locking system	2002 1,843	92	20	92		322		24
25	Pallet warmer	2002 3,272	164	20	164		574		25
26	Cooler/freezer doors	2003 3,391	170	20	170		425		26
27	Doors	2003 13,650	683	20	683		1,708		27
28	Fence	2003 1,259	63	20	63		157		28
29	Stem repair, heater gaske	2003 1,667	84	20	84		210		29
30	Nubrite coil	2003 572	29	20	29		72		30
31	High voltage, valve	2003 1,432	72	20	72		180		31
32	Gravel remova	2003 4,750	238	20	238		595		32
33	Switches, exit glass, thermomete	2003 10,945	548	20	548		1,369		33
34	TOTAL (lines 1 thru 33)	\$ 15,611,255	\$ 39,441		\$ 411,307	\$ 371,866	\$ 3,030,534		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward	\$ 15,611,255	\$ 39,441		\$ 411,307	\$ 371,866	\$ 3,030,534		1
2	Riser cleaning, pipe fitting	2003 1,311	66	20	66		165		2
3	Locks	2003 5,123	258	20	258		645		3
4	Cable	2003 2,300	114	20	114		285		4
5	Downspout	2003 950	48	20	48		120		5
6	Carpet	2003 780	40	20	40		100		6
7	Handrails	2003 1,595	80	20	80		200		7
8	Washer	2003 1,352	68	20	68		170		8
9	Outdoor card reader	2003 1,124	56	20	56		140		9
10	Transport	2003 1,271	64	20	64		160		10
11	Security system	2003 25,405	1,270	20	1,270		3,175		11
12	Alarm system	2003 7,587	378	20	378		945		12
13	Tile	2003 10,408	520	20	520		1,300		13
14	Nurse call system	2003 2,583	130	20	130		325		14
15	Carpet	2004 853	42	20	42		63		15
16	Wanderguard system	2004 5,834	292	20	292		438		16
17	Kitchen repairs	2004 3,513	176	20	176		264		17
18	Keys and locks	2004 1,001	100	20	100		150		18
19	Tile	2004 2,837	142	20	142		213		19
20	Wiring	2004 3,679	184	20	184		276		20
21	Electrical line	2004 600	30	20	30		45		21
22	Elevator repair	2004 4,800	240	20	240		360		22
23	Dryer repair	2004 730	36	20	36		54		23
24	Wiring	2004 5,900	296	20	296		444		24
25	CCTV system	2004 8,480	424	20	424		636		25
26	Pump monitoring relay	2004 830	42	20	42		63		26
27	30 amp line	2004 2,805	140	20	140		210		27
28	Lexan face panels	2004 2,492	124	20	124		186		28
29	Security system	2004 854	42	20	42		63		29
30	Wireless call system	2004 1,925	96	20	96		144		30
31	Roofing	2004 1,660	84	20	84		126		31
32	Data cable	2004 614	30	20	30		45		32
33	Safety switches	2004 1,850	92	20	92		138		33
34	TOTAL (lines 1 thru 33)	\$ 15,724,301	\$ 45,145		\$ 417,011	\$ 371,866	\$ 3,042,182		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12C, Carried Forward	\$ 15,724,301	\$ 45,145		\$ 417,011	\$ 371,866	\$ 3,042,182		1
2	Safety locks	2004 7,596	380	20	380		570		2
3	Locks	2004 1,566	78	20	78		117		3
4	Activity room phones	2004 5,571	278	20	278		417		4
5	Roof flashing	2004 2,500	126	20	126		189		5
6	Brick firewal	2004 16,000	800	20	800		1,200		6
7	Exit door alarm system	2004 4,116	206	20	206		309		7
8	Roofing	2004 1,500	76	20	76		114		8
9	Wallpaper	2004 24,748	1,238	20	1,238		1,857		9
10	Bathroom renovator	2004 2,070	104	20	104		156		10
11	Carpet	2004 589	30	20	30		45		11
12	Video recorder and wiring	2004 5,378	268	20	268		402		12
13	Electrical smoke door close	2004 4,145	208	20	208		312		13
14	Wanderguard system	2004 2,819	140	20	140		210		14
15	Interior design	2004 2,927	146	20	146		219		15
16	Generator	2005 4,108	103	20	103		103		16
17	Security camera	2005 1,230	31	20	31		31		17
18	Wallcovering	2005 6,976	174	20	174		174		18
19	Carpet	2005 23,239	581	20	581		581		19
20	Telephone system	2005 2,465		20	62	62	62		20
21	Hand held transmitters	2005 4,130	66	20	103	37	103		21
22	Digital keypad	2005 1,498	37	20	37		37		22
23	Armstrong Tiles	2005 1,047	26	20	26		26		23
24	Tuckpointing exterior	2005 46,900	1,173	20	1,173		1,173		24
25	Rubber cove base	2005 857	21	20	21		21		25
26	Canopies	2005 5,868	147	20	147		147		26
27	Nursing station & closet door refacing	2005 34,800	870	20	870		870		27
28	Lamps	2005 1,535	38	20	38		38		28
29	Interior design services	2005 8,164	204	20	204		204		29
30	Elevator	2005 54,840	1,371	20	1,371		1,371		30
31	Asphalt resurface parking lot	2005 29,282	732	20	732		732		31
32	Art work	2005 27,208	680	20	680		680		32
33	Signs	2005 1,071		20	27	27	27		33
34	TOTAL (lines 1 thru 33)	\$ 16,061,044	\$ 55,478		\$ 427,469	\$ 371,991	\$ 3,054,679		34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 16,061,044	\$ 55,478		\$ 427,469	\$ 371,991	\$ 3,054,679	1
2	Handrails	2005	3,344	84	20	84		84	2
3	Paint	2005	773	19	20	19		19	3
4	Carpeting	2005	66,986	1,675	20	1,675		1,675	4
5	Vent gas pipe	2005	1,370		20	34	34	34	5
6	Landscaping	2005	16,026	401	20	401		401	6
7	Roof	2005	64,300	1,608	20	1,608		1,608	7
8	Corner guards	2005	1,279	32	20	32		32	8
9									9
10									10
11									11
12									12
13	Allocated from NuCar								13
14	Security System	2004	285			14	14	21	14
15	Fire Alarm System	2004	1,111			56	56	84	15
16	Sprinkler System	2005	6,396			160	160	160	16
17	Renovation - Alarm System	2003	1,173			59	59	124	17
18	Renovation and Buildout	2004	23,806			1,190	1,190	2,034	18
19	Data Cables, Lights, Heat Exchange	2005	1,411			35	35	35	19
20									20
21									21
22	Allocated from ITEX								22
23	Building Improvements 1993	1993	39,321			1,965	1,965	24,982	23
24	Building Improvements 1994	1994	21,120			1,056	1,056	11,914	24
25	Building Improvements 1995	1995	3,599			180	180	1,835	25
26	Drapes and Carpeting	1996	204			10	10	102	26
27	Buildout of Offices	1997	6,072			304	304	2,580	27
28	Steel Doors and Fiberglass Covers	1999	674			34	34	236	28
29	Phone System and Heat Exchange	2005	2,952			111	111	110	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,323,246	\$ 59,296		\$ 436,495	\$ 377,200	\$ 3,102,748	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number: The Imperial Grove Pavilion

0037754

Report Period Beginning:

1/1/2005

Ending:

12/31/2005

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 2,233,297	\$ 75,292	\$ 148,110	\$ 72,818	10	\$ 1,591,030	71
72	Current Year Purchases	117,955	5,898	5,898		10	5,898	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt. Co. & Related Parties	192,972		13,613	13,613		134,404	74
75	TOTALS	\$ 2,544,224	\$ 81,190	\$ 167,621	\$ 86,431		\$ 1,731,332	75

D. Vehicle Depreciation (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	Patient Care	1994 Ford Van	1994	\$ 30,750	\$	\$	\$	5	\$ 30,750	76
77	Patient Care	1998 Ford Van	1999	20,449				5	20,449	77
78	Patient Care	2003 Ford Van	2003	49,856	8,102	9,971	1,869	5	24,927	78
79										79
80	TOTALS			\$ 101,055	\$ 8,102	\$ 9,971	\$ 1,869		\$ 76,126	80

E. Summary of Care-Related Asset

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 19,016,322	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 148,588	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 614,087	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 465,500	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,910,206	85

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

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

G. Construction-in-Progress

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

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

** This must agree with Schedule V line 30, column 1

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6			Allocation from management co.		546			6
7	TOTAL				\$ 546			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. /2006 \$ _____
 13. /2007 \$ _____
 14. /2008 \$ _____

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

9. Option to Buy: YES NO Terms: N/A *

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

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

16. Rental Amount for movable equipment: \$ 32,123 Description: Copier \$7,404; Storage \$17,100; Allocated from Mgmt. co. \$7,619
 (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	Administrative	2004 Infiniti QX56	\$ 768.00	\$ 9,214	17
18					18
19					19
20					20
21	TOTAL		\$ 768.00	\$ 9,214	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.

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)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		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 Wage (c)				
6	Transportation				
7	Contractual Payment:				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit;
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit;
- (c) For in-house training programs only. Do not include fringe benefit;
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

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

\$ N/A

D. NUMBER OF CNAs TRAINED

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

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 - (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	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	L10a, C3	hrs	\$	7,902	\$ 395,117	\$	7,902	\$ 395,117	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs		704	35,195		704	35,195	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	178 hrs	4,374	8,949	447,438		9,127	451,812	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				516,962		516,962	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Schedule 16A						27,026		27,026	13
14	TOTAL			\$ 4,374	17,555	\$ 877,750	\$ 543,988	17,733	\$ 1,426,112	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

The Imperial Grove Pavilion

Provider #: 0037754

1/1/2005 to 12/31/2005

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
Oxygen	L39, C2			3,547
Air Floatation Mattress	L39, C2			22,285
Ambulance	L39, C2			929
X-Ray	L39, C2			265
Total		<u>0</u>	<u>0</u>	<u>27,026</u>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending:

12/31/2005

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2005

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 653,274	\$ 698,383	1
2	Cash-Patient Deposits			2
	Accounts & Short-Term Notes Receivable-			
3	Patients (less allowance 1,125,745)	3,450,122	3,954,122	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	178,513	230,821	6
7	Other Prepaid Expenses	46,362	46,362	7
8	Accounts Receivable (owners or related parties)	1,153,113	1,641,540	8
9	Other(specify): See Schedule 17A	2,763,124	76,249	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,244,508	\$ 6,647,477	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		47,797	13
14	Buildings, at Historical Cost		14,820,003	14
15	Leasehold Improvements, at Historical Cost	1,355,752	1,503,243	15
16	Equipment, at Historical Cost	1,734,798	2,645,279	16
17	Accumulated Depreciation (book methods)	(1,473,063)	(4,910,206)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		1,422,952	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Loan Costs		589,732	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,617,487	\$ 16,118,800	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,861,995	\$ 22,766,277	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 613,898	\$ 613,898	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	36,312	228,108	29
30	Accrued Salaries Payable	336,467	336,467	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	33,448	33,448	31
32	Accrued Real Estate Taxes(Sch.IX-B)		478,813	32
33	Accrued Interest Payable		69,275	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	4,119,588	1,431,495	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,139,713	\$ 3,191,504	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	2,528,618	18,153,024	39
40	Mortgage Payable			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)	\$ 2,528,618	\$ 18,153,024	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,668,331	\$ 21,344,528	46
47	TOTAL EQUITY (page 18, line 24)	\$ 2,193,664	\$ 1,421,749	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,861,995	\$ 22,766,277	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

FACILITY NAME THE IMPERIAL, GROVE PAVILION
PROVIDER # 0037754
12/31/2005

Schedule 17A

XV. BALANCE SHEET - Unrestricted Operating Fund.

A. Current Assets

Other Current Assets (specify):	Operating	After Consolidation
Employee Advances	76,249	76,249
Due from Related Parties	2,686,875	
Total Line 9 - Other Current Assets (specify):	2,763,124	76,249

C. Current Liabilities

Other Current Liabilities (specify):	Operating	After Consolidation
Due to Related Parties	2,688,093	
Due to Public Aid	1,063,025	1,063,025
Patient Trust fund Liability	90,957	90,957
Other Accrued Expenses	275,310	275,310
Uniforms	1,726	1,726
Life Insurance Exchange	477	477
Total Line 36 - Other Current Liabilities (specify):	4,119,588	1,431,495

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,480,333	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(885,652)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,594,681	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	598,983	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 598,983	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)	\$ 2,193,664	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

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 expenses.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,344,339	1
2	Discounts and Allowances for all Level	(2,940,129)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,404,210	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,875,341	6
7	Oxygen	6,762	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,882,103	8
C. Other Operating Revenue			
9	Payments for Educator		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	16,652	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,156,637	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	36,524	19
20	Radiology and X-Ray	27,672	20
21	Other Medical Services	80,188	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,317,673	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	30,166	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 30,166	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	10,471	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,471	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,644,623	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,379,110	31
32	Health Care	5,578,251	32
33	General Administration	3,272,450	33
B. Capital Expense			
34	Ownership	1,683,085	34
C. Ancillary Expense			
35	Special Cost Centers	996,964	35
36	Provider Participation Fee	135,780	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,045,640	40
41	Income before Income Taxes (line 30 minus line 40)**	598,983	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 598,983	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
This entity is a cash basis taxpayer.

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

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

FACILITY NAME: THE IMPERIAL, GROVE PAVILION
PROVIDER # 0037754
12/31/2005

Schedule 19A

XVII. INCOME STATEMENT
Revenue

<u>E. Other Revenue (specify):</u>	<u>Amount</u>
Miscellaneous income	2,217
Vending Commission	8,254
	<hr/>
Total Line 28 - Other Revenue (specify):	<u><u>10,471</u></u>

See Accountants' Compilation Report

Facility Name & ID Number **The Imperial Grove Pavilion**

0037754

Report Period Beginning: 1/1/2005

Ending:

12/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,004	2,094	\$ 105,048	\$ 50.17	1
2	Assistant Director of Nursing	1,635	2,014	64,496	32.02	2
3	Registered Nurses	37,651	39,310	1,165,977	29.66	3
4	Licensed Practical Nurses	40,597	42,877	983,089	22.93	4
5	CNAs & Orderlies	133,976	143,216	1,227,833	8.57	5
6	CNA Trainees					6
7	Licensed Therapist	178	178	4,374	24.57	7
8	Rehab/Therapy Aides	18,246	19,246	168,846	8.77	8
9	Activity Director	1,394	1,523	18,756	12.32	9
10	Activity Assistants	16,764	17,753	127,732	7.19	10
11	Social Service Worker	6,954	7,332	102,019	13.91	11
12	Dietician	1,867	1,946	51,964	26.70	12
13	Food Service Supervisor					13
14	Head Cook	10,475	11,262	153,210	13.60	14
15	Cook Helpers/Assistants	36,834	39,326	317,127	8.06	15
16	Dishwashers					16
17	Maintenance Worker	7,680	8,359	109,987	13.16	17
18	Housekeepers	1,158	1,189	22,385	18.83	18
19	Laundry					19
20	Administrator	5,513	5,622	212,693	37.83	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	38,003	40,639	702,319	17.28	24
25	Vocational Instructor					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	4,431	4,551	70,819	15.56	31
32	Other Health C: Care Plan Coord	6,468	6,889	172,805	25.08	32
33	Other(specify) <u>Beautician</u>	1,009	1,049	15,737	15.00	33
34	TOTAL (lines 1 - 33)	372,837	396,375	\$ 5,797,216 *	\$ 14.63	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	1,101	\$ 41,274	L1, C3	35
36	Medical Director	Monthly	40,000	L9, C3	36
37	Medical Records Consultant	78	3,890	L10, C3	37
38	Nurse Consultant	367	7,346	L10, C3	38
39	Pharmacist Consultant	25	3,950	L10, C3	39
40	Physical Therapy Consultant	Monthly	30,000	L10A, C3	40
41	Occupational Therapy Consultant	29	1,170	L10A, C3	41
42	Respiratory Therapy Consultant	1,398	44,748	L10A, C3	42
43	Speech Therapy Consultant				43
44	Activity Consultant	53	2,156	L11, C3	44
45	Social Service Consultant	21	1,140	L12, C3	45
46	Other(specify) <u>Skin Care Consultant</u>	37	933	L40, C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	3,109	\$ 176,607		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	34	\$ 1,200	L10, C3	50
51	Licensed Practical Nurses	241	8,450	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	276	\$ 9,650		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name The Imperial, Grove Pavilion
PROVIDER # 0037754
Period Ending 12/31/2005

Schedule 20A

XVIII. STAFFING AND SALARY COSTS

	Hours Worked	Hours Paid	Salary	Avg Hr Wage	Cost Report Line
Beautician	1,009	1,049	15,737	\$ 15.00	40
Total Line 33 - Other Health Care	1,009	1,049	\$ 15,737	\$ 15.00	

See Accountants' Compilation Report

The Imperial Grove Pavilion
 Provider #: 0037754
 1/1/2005 to 12/31/2005

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Sachnoff & Weaver, Ltd.	Legal	2,943
Stone, McGuire & Benjamin	Legal	29,159
Madigan & Gedzendanner	Legal	15,000
Carol Babbitt	Legal	2,825
Segal & Segal	Legal	7,220
Klein, Dub & Holleb, Ltd.	Legal	21,678
Ober, Kaler, Grimes	Legal	286
VedderPrice	Legal	6,654
Total Legal Expenses		<u>85,765</u>
Personnel Planners	Unemployment Consulting	3,941
Iron Administration, LLC	401K Administration	786
Frost, Ruttenberg & Rothblatt, P.C.	Accounting	11,213
RSM McGladreyInc.	Accounting	1,250
Altschuler, Melvoin & Glasset LLP	Accounting	<u>36,125</u>
Total (agree to Schedule V, line 19, column 3)		<u>139,080</u>
Reclassified Legal fees:		
Madigan & Gedzendanner		(15,000)
Disallowed legal fees:		
Sachnoff & Weaver, Ltd.		(118)
Stone, McGuire & Benjamin		416
Ober, Kaler, Grimes		(124)
Segal & Segal		(7,220)
Vedder Price		<u>(6,654)</u>
		<u>(13,700)</u>
Professional fees allocated from NuCare:		
Data Processing		0
Legal		209
Accounting		<u>3,485</u>
		<u>3,694</u>
Professional fees allocated from Care Path Health Network		
Data Processing		434
Legal		29
Accounting		<u>184</u>
		<u>647</u>
Professional fees allocated from Itex		
Data Processing		6,252
Legal		67
Accounting		<u>1,032</u>
		<u>7,351</u>
Total (agree to Schedule V, line 19, column 8)		<u><u>122,072</u></u>

SEE ACCOUNTANTS' COMPILATION REPORT

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	8 Amount of Expense Amortized Per Year								
					5 FY2002	6 FY2003	7 FY2004	9 FY2005	10 FY2006	11 FY2007	12 FY2008	13 FY2009	13 FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8									N/A				
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 1/1/2005

Ending: 12/31/2005

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union Yes
- (2) Are there any dues to nursing home associations included on the cost report Yes
If YES, give association name and amount Illinois Council on Long-Term Care \$14,136
- (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 expenses and the location of this expense on Sch. V. : 60,039 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 135,780
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 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 if 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. \$ 41,682 Has any meal income been offset against related costs? No Indicate the amount \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
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? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. 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) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

11:40 AM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-233,911	equal to	-233,911	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	973,142	equal to	973,142	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	399,049	equal to	399,049	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	614,087	equal to	614,087	0	FAILED	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	546	equal to	546	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	41,337	equal to	41,337	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	4,374	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	958,042	equal to	958,042	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8:2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	543,988	equal to	543,988	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39.10a	2
Income Stat. General Serv.	2,379,110	equal to	2,379,110	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	5,578,251	equal to	5,578,251	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	3,272,450	equal to	3,272,450	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	1,683,085	equal to	1,683,085	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	996,964	equal to	996,964	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	135,780	equal to	135,780	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,617,262	equal to	3,958,913	-341,651	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	4,374	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	146,488	equal to	146,488	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	102,019	equal to	102,019	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	522,301	equal to	522,301	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	109,987	equal to	109,987	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	22,385	equal to	22,385	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	0	equal to	0	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	212,693	equal to	212,693	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	702,319	equal to	702,319	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,797,216	equal to	5,797,216	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	41,274	< or = to	41,274	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	40,000	< or = to	40,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	24,836	< or = to	24,836	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,156	< or = to	2,156	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	1,140	< or = to	30,720	-29,580	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	212,693	equal to	212,693	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	597,581	equal to	597,581	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	139,079	equal to	139,079	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	997,432	equal to	997,432	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	39,805	equal to	39,805	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	16,358	equal to	16,358	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	135,780	equal to	135,780	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	41,682	< or = to	31,041	10,641	FAILED	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	41,682	equal to	41,682	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	12,779	equal to	15,080	-2,301	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	486,197	equal to	486,197	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	18,381,132	equal to	18,381,132	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	478,813	equal to	478,813	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	47,797	equal to	47,797	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	16,323,246	equal to	16,323,246	0	FAILED	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	2,645,279	equal to	2,645,279	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	4,910,206	equal to	4,910,206	0	FAILED	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,193,664	equal to	2,193,664	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	598,983	equal to	598,983	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	9,861,995	equal to	9,861,995	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

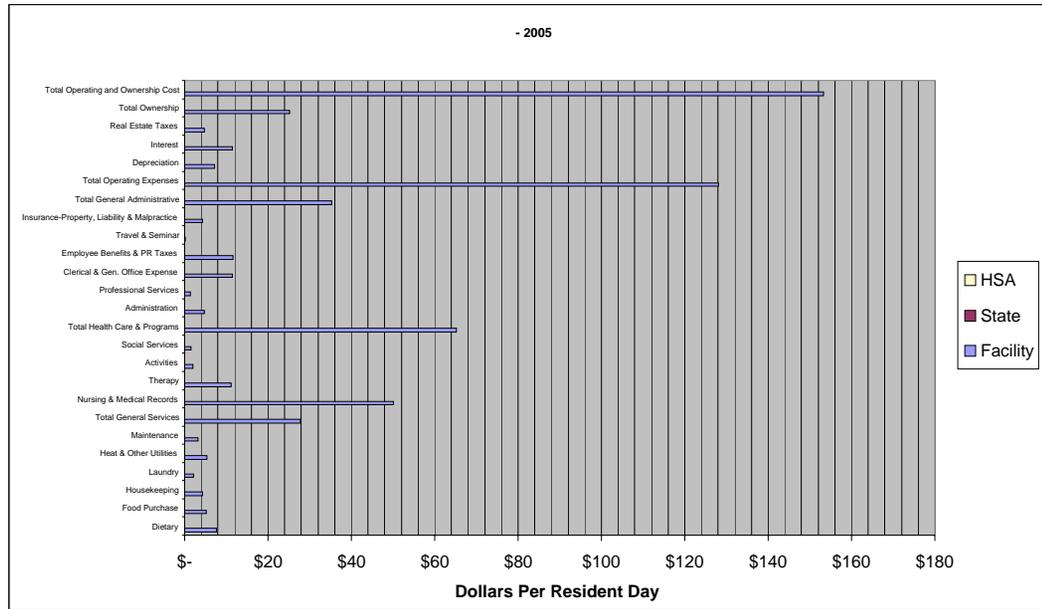
The Imperial Grove Pavilion
 IDPA Comparative Data - Per Resident Day Cost
 Year Ending 12/31/2005

Enter your HSA # in next column
 Census (Pulls from Page 2)

Cost Report Line	Description	2005			2004			2003			2002		
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	7.67	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	5.12	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.28	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.13	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	5.54	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.18	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	27.73	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	50.04	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	11.20	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.97	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.55	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	65.23	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	4.71	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.43	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	11.52	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	11.66	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.19	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	4.34	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	35.20	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	128.16	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	7.18	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	11.38	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	4.67	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	25.20	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	153.35	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

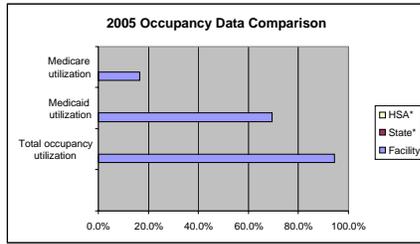
Notes:
 Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



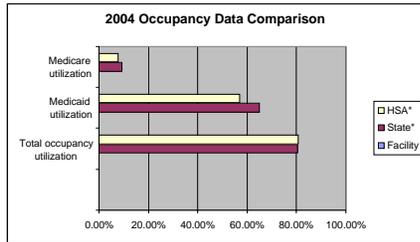
2005

Your			
Facility	State*	HSA*	
Total occupancy utilization	94.48%	0.00%	0.00%
Medicaid utilization	69.44%	0.00%	0.00%
Medicare utilization	16.66%	0.00%	0.00%
Private pay percent utilization	8.38%	N/A	N/A
Capacity in Patient Days	90,520	N/A	N/A
Census days of service provided	85,523	N/A	N/A



2004

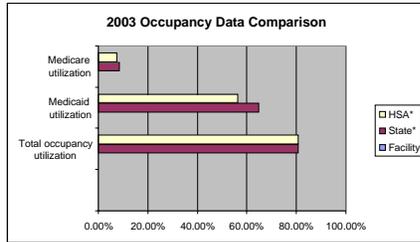
Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.50%	80.70%
Medicaid utilization	#DIV/0!	65.00%	57.00%
Medicare utilization	#DIV/0!	9.40%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

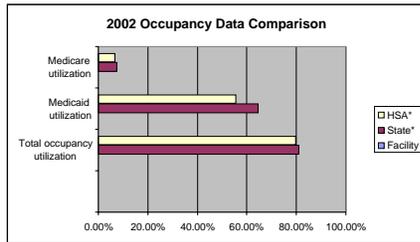
2003

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization	#DIV/0!	64.80%	56.40%
Medicare utilization	#DIV/0!	8.50%	7.50%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



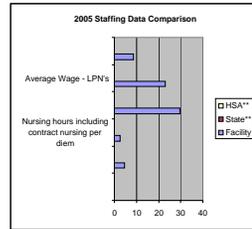
2002

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization	#DIV/0!	64.50%	55.50%
Medicare utilization	#DIV/0!	7.40%	6.80%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



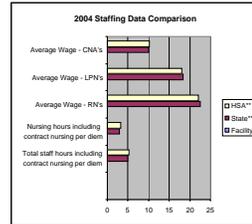
2005

Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	4.64	0.00	0.00
Nursing hours including contract nursing per diem	2.69	0.00	0.00
Average Wage - RN's	29.66	0.00	0.00
Average Wage - LPN's	22.93	0.00	0.00
Average Wage - CNA's	8.57	0.00	0.00



2004

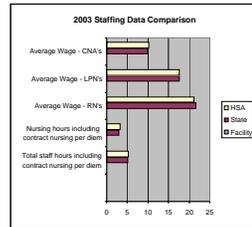
Year	Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

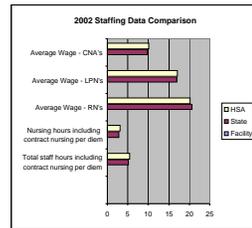
2003

Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

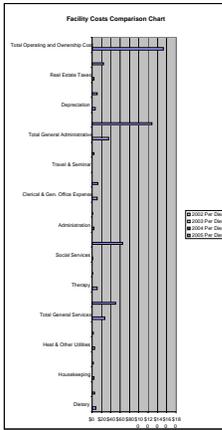


2002

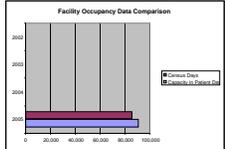
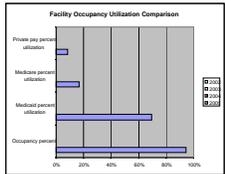
Year	Facility	State	HSA
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



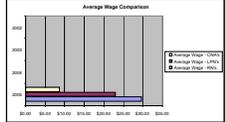
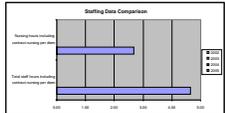
Report Line	Description	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	7.47	450V/01	450V/01	450V/01
2	Food Purchase	3.12	450V/01	450V/01	450V/01
3	Housekeeping	4.28	450V/01	450V/01	450V/01
4	Laundry	1.13	450V/01	450V/01	450V/01
5	Heat & Other Utilities	3.14	450V/01	450V/01	450V/01
6	Maintenance	3.18	450V/01	450V/01	450V/01
8	Total General Services	27.33	450V/01	450V/01	450V/01
9A	Nursing & Medical Records	30.04	450V/01	450V/01	450V/01
9B	Therapy	31.26	450V/01	450V/01	450V/01
11	Administration	1.47	450V/01	450V/01	450V/01
12	Social Services	1.55	450V/01	450V/01	450V/01
16	Total Health Care & Programs	62.23	450V/01	450V/01	450V/01
17	Administration	1.72	450V/01	450V/01	450V/01
19	Professional Services	1.47	450V/01	450V/01	450V/01
21	Child & Gas Office Expense	11.52	450V/01	450V/01	450V/01
22	Medical Records & PR Taxes	11.44	450V/01	450V/01	450V/01
24	Travel & Lodging	0.19	450V/01	450V/01	450V/01
26	Insurance-Property, Liability & Malpractice	4.74	450V/01	450V/01	450V/01
28	Total General Administration	35.28	450V/01	450V/01	450V/01
29	Total Operating Expenses	129.34	450V/01	450V/01	450V/01
30	Depreciation	7.18	450V/01	450V/01	450V/01
32	Interest	11.34	450V/01	450V/01	450V/01
33	Total Facility Taxes	1.47	450V/01	450V/01	450V/01
37	Total Ownership	20.28	450V/01	450V/01	450V/01
	Total Operating and Ownership Cost	151.15	450V/01	450V/01	450V/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	84.46%	450V/01	450V/01	450V/01
Medicare percent utilization	63.4%	450V/01	450V/01	450V/01
Medicaid percent utilization	34.8%	450V/01	450V/01	450V/01
Private pay percent utilization	6.3%	450V/01	450V/01	450V/01
Capacity in Patient Days	86,320	0	0	0
Census Days	86,320	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract temporary per day	4.84	0.00	0.00	0.00
Working staff including contract temporary per day	2.80	0.00	0.00	0.00
Average Wage - BNY	28.88	0.00	0.00	0.00
Average Wage - LPHS	22.83	0.00	0.00	0.00
Average Wage - CHS	8.57	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	522,301	88,047	41,274	651,622	0	651,622	4,254	655,876
2. Food Purchase	0	479,711	0	479,711	0	479,711	-41,682	438,029
3. Housekeeping	22,385	68,362	263,518	354,265	0	354,265	11,979	366,244
4. Laundry	0	14,495	167,914	182,409	0	182,409	0	182,409
5. Heat and Other Utilities	0	0	449,510	449,510	0	449,510	7,181	456,691
6. Maintenance	109,987	87,992	63,614	261,593	0	261,593	10,611	272,204
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	654,673	738,607	985,830	2,379,110	0	2,379,110	-7,657	2,371,453
9. Medical Director	0	0	40,000	40,000	0	40,000	0	40,000
10. Nursing & Medical Records	3,958,913	295,518	24,836	4,279,267	0	4,279,267	0	4,279,267
10a. Therapy	4,374	0	953,668	958,042	0	958,042	0	958,042
11. Activities	146,488	19,559	2,156	168,203	0	168,203	0	168,203
12. Social Services	102,019	0	30,720	132,739	0	132,739	0	132,739
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	4,211,794	315,077	1,051,380	5,578,251	0	5,578,251	0	5,578,251
17. Administrative	212,693	0	597,581	810,274	0	810,274	-407,433	402,841
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	139,079	139,079	0	139,079	-17,007	122,072
20. Fees, Subscriptions & Promotion	0	0	33,946	33,946	0	33,946	5,859	39,805
21. Clerical & General Office	702,319	73,288	146,657	922,264	0	922,264	62,942	985,206
22. Employee Benefits & Payroll	0	0	966,391	966,391	0	966,391	31,041	997,432
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	13,874	13,874	0	13,874	2,484	16,358
25. Other Admin. Staff Trans	0	0	31,307	31,307	0	31,307	443	31,750
26. Insurance-Prop.Liab.Malpractice	0	0	355,315	355,315	0	355,315	15,821	371,136
27. Other (specify)*	0	0	0	0	0	0	44,034	44,034
28. Total General Adminis	915,012	73,288	2,284,150	3,272,450	0	3,272,450	-261,816	3,010,634
29. Total General Administrative	5,781,479	1,126,972	4,321,360	11,229,811	0	11,229,811	-269,473	10,960,338
30. Depreciation	0	0	148,588	148,588	0	148,588	465,499	614,087
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	122,413	122,413	0	122,413	850,729	973,142
33. Real Estate	0	0	0	0	0	0	399,049	399,049
34. Rent - Facility & Grounds	0	0	1,378,366	1,378,366	0	1,378,366	-1,377,820	546
35. Rent - Equipment & Vehicles	0	0	33,718	33,718	0	33,718	7,619	41,337
36. Other (specify):*	0	0	0	0	0	0	126,792	126,792
37. Total Ownership	0	0	1,683,085	1,683,085	0	1,683,085	471,868	2,154,953
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	543,988	0	543,988	0	543,988	0	543,988
40. Barber and Beauty Shop	15,737	0	933	16,670	0	16,670	0	16,670
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	135,780	135,780	0	135,780	0	135,780
43. Other (specify):*	0	0	436,306	436,306	0	436,306	-436,306	0
44. Total Special Cost Ce	15,737	543,988	573,019	1,132,744	0	1,132,744	-436,306	696,438
45. Grand Total	5,797,216	1,670,960	6,577,464	14,045,640	0	14,045,640	-233,911	13,811,729

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	653,274	698,383
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	3,450,122	3,954,122
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	178,513	230,821
7. Other Prepaid Expenses	46,362	46,362
8. Accounts Receivable-Owner/Related Party	1,153,113	1,641,540
9. Other (specify):	2,763,124	2,763,124
10. Total current assets	8,244,508	9,334,352
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	47,797
14. Buildings, at Historical Cost	0	14,820,003
15. Leasehold Improvements, Historical Cost	1,355,752	1,503,243
16. Equipment, at Historical Cost	1,734,798	2,645,279
17. Accumulated Depreciation (book methods)	-1,473,063	-4,910,206
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	1,422,952
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	589,732
24. Total Long-Term Assets	1,617,487	16,118,800
25. Total Assets	9,861,995	25,453,152
CURRENT LIABILITIES		
26. Accounts Payable	613,898	613,898
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	36,312	228,108
30. Accrued Salaries Payable	336,467	336,467
31. Accrued Taxes Payable	33,448	33,448
32. Accrued Real Estate Taxes	0	478,813
33. Accrued Interest Payable	0	69,275
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	4,119,588	4,119,588
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	5,139,713	5,879,597
LONG TERM LIABILITES		
39. Long-Term Notes Payable	2,528,618	18,153,024
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	2,528,618	18,153,024
46. Total Liabilities	7,668,331	24,032,621
47. Total Equity	2,193,664	1,420,531
48. Total Liabilities and Equity	9,861,995	25,453,152

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	14,344,339
2. Discounts and Allowances for all Levels	-2,940,129
Subtotal - Inpatient Care	11,404,210
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	1,875,341
7. Oxygen	6,762
Subtotal - Ancillary Revenue	1,882,103
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	16,652
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	1,156,637
18. Sale of Supplies to Non-Patients	0
19. Laboratory	36,524
20. Radiology and X-Ray	27,672
21. Other Medical Services	80,188
22. Laundry	0
Subtotal - Other Operating Revenue	1,317,673
24. Contributions	0
25. Interest and Other Investments Income	30,166
Subtotal - Non-Operating Revenue	30,166
27. Other Revenue (specify):	10,471
28. Other Revenue (specify):	0
Subtotal - Other Revenue	10,471
30. Total Revenue	14,644,623
31. General Services	2,379,110
32. Health Care	5,578,251
33. General Administration	3,272,450
34. Ownership	1,683,085
35. Special Cost Centers	996,964
35. Provider Participation Fee	135,780
37. Other	0
40. Total Expenses	14,045,640
41. Income Before Income Taxes	598,983
42. Income Taxes	0
43. Net Income or Loss for the Year	598,983

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IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2005 Cost Reports
 2005 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA										
Line			1	2	3	4	5	6	7	8	9	10	11
1	Dietary												
2	Food Purchase												
3	Housekeeping												
4	Laundry												
5	Heat & Other Utilities												
6	Maintenance												
8	TOTAL GENERAL SERVICES												
10	Nursing & Medical Records												
10A	Therapy												
11	Activities												
12	Social Services												
16	TOTAL HEALTH CARE & PROGRAMS												
17	Administration												
19	Professional Services												
21	Clerical & Gen. Office Expense												
22	Employee Benefits & PR Taxes												
24	Travel & Seminar												
26	Insurance-Property, liability & Malpractice												
28	TOTAL GENERAL ADMINISTRATIVE												
29	TOTAL OPERATING EXPENSES												
30	Depreciation												
32	Interest												
33	Real Estate Taxes												
37	TOTAL OWNERSHIP												
	TOTAL OPERATING & OWNERSHIP COST												

Average Wage Data Table

State-Wide	HSA											
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem												
Nursing hours including contract nurses per diem												
RN												
LPN												
CNA												
DON												
ADON												

2003 - Staffing and Occupancy Data

State-Wide	HSA										
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy											
Medicaid Utilization											
Medicare Utilization											

The Imperial Grove Pavilion The Imperial Grove Pavilion

2005 Costs

2005 Census

85,523

Cost Report	Description
Line	
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

10th % 90th %

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2003 Cost Reports
 2003 (Run June 1, 2004)

UN-INFLATED

The Imperial
 Grove Pavilion
 The Imperial
 Grove Pavilion

2003 Costs

2003
 Census

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Cost Report Line	Description	10th %	90th %
1	Dietary	4.13	9.81
2	Food Purchase	3.36	6.04
3	Housekeeping	2.48	5.80
4	Laundry	0.91	3.14
5	Heat & Other Utilities	2.05	4.25
6	Maintenance	1.92	5.12
8	TOTAL GENERAL SERVICES	17.57	31.51
10	Nursing & Medical Records	27.25	64.47
10A	Therapy	-	10.55
11	Activities	1.06	3.45
12	Social Services	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	32.10	77.23
17	Administration	1.71	7.21
19	Professional Services	0.07	3.44
21	Clerical & Gen. Office Expense	2.49	10.78
22	Employee Benefits & PR Taxes	6.33	19.34
24	Travel & Seminar	-	0.43
26	Insurance-Property, liability & Malpractice	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	16.95	39.14
29	TOTAL OPERATING EXPENSES	69.40	142.56
30	Depreciation	1.01	8.43
32	Interest	-	11.53
33	Real Estate Taxes	-	4.85
37	TOTAL OWNERSHIP	3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	73.16	166.14

Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles
 LTC Median Per Diem Cost by HSA - 2002 Cost Reports
 2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.11	4.52	4.09	
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.00	0.72	
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.60	
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	

10th %	90th %
4.17	9.77
3.29	5.90
2.51	5.63
1.10	3.13
1.89	4.03
1.95	5.11
17.19	30.80
26.11	62.04
-	10.03
1.13	3.39
0.58	3.00
31.31	74.79
1.65	6.84
0.07	2.93
2.36	10.72
6.22	17.51
-	0.37
0.83	3.92
16.13	36.02
67.15	138.58
0.73	8.09
-	12.86
-	5.05
3.55	24.50
70.70	163.08

Cost Report	Description	10th %	90th %
1	Dietary	3.29	5.90
2	Food Purchase	2.51	5.63
3	Housekeeping	1.10	3.13
4	Laundry	1.89	4.03
5	Heat & Other Utilities	1.95	5.11
6	Maintenance	26.11	62.04
8	TOTAL GENERAL SERVICES	17.19	30.80
10	Nursing & Medical Records	40.68	41.16
10A	Therapy	1.85	2.27
11	Activities	1.88	1.60
12	Social Services	1.44	1.32
16	TOTAL HEALTH CARE & PROGRAMS	47.55	47.76
17	Administration	3.39	3.54
19	Professional Services	0.98	0.72
21	Clerical & Gen. Office Expense	4.58	4.31
22	Employee Benefits & PR Taxes	9.63	8.44
24	Travel & Seminar	0.09	0.09
26	Insurance-Property, liability & Malpractice	2.19	2.03
28	TOTAL GENERAL ADMINISTRATIVE	23.47	21.93
29	TOTAL OPERATING EXPENSES	94.39	91.33
30	Depreciation	3.53	3.04
32	Interest	2.73	1.54
33	Real Estate Taxes	1.30	1.03
37	TOTAL OWNERSHIP	11.44	10.60
	TOTAL OPERATING & OWNERSHIP COST	105.83	101.30

2002 Census

2002 Costs

2002 - Average Wage Data Table

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.57	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.00%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%