

		FOR BHF USE					

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2007
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2007)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0035261

Facility Name: Rosewood Care Center of Alton

Address: 3490 Humbert Road Alton 62002
 Number City Zip Code

County: Madison

Telephone Number: (618) 465-2626 Fax # ()

HFS ID Number: 431446787001

Date of Initial License for Current Owners: 5/15/89

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Cindy A. Tefteller **Telephone Number:** (618) 465-7717

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/06 to 6/30/07 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) _____ (Date) _____

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) _____ (Date) _____

(Print Name and Title) Cindy A Tefteller

(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
233 E. Center Drive, Alton, IL 62002

(Telephone) (618) 465-7717 Fax # (618) 465-7710

MAIL TO: BUREAU OF HEALTH FINANCE
 ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
 201 S. Grand Avenue East
 Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton# 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

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 _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>180</u>	Skilled (SNF)	<u>180</u>	<u>65,700</u>	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	<u>180</u>	TOTALS	<u>180</u>	<u>65,700</u>	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			<u>10,179</u>	<u>10,179</u>	8
9	SNF/PED					9
10	ICF	<u>5,916</u>	<u>22,527</u>		<u>28,443</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>5,916</u>	<u>22,527</u>	<u>10,179</u>	<u>38,622</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.79%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 5/15/89

J. Was the facility purchased or leased after January 1, 1978?

YES Date 5/15/89 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 48 and days of care provided 10,179Medicare Intermediary Tri-Span

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 6/30/07 Fiscal Year: 6/30/07

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	211,042	23,484	7,554	242,080		242,080	3,187	245,267		1
2	Food Purchase		191,343		191,343		191,343	(4,240)	187,103		2
3	Housekeeping	150,020	36,271		186,291		186,291		186,291		3
4	Laundry	50,981	11,586		62,567		62,567		62,567		4
5	Heat and Other Utilities			154,520	154,520		154,520	150	154,670		5
6	Maintenance	39,030	17,896	187,393	244,319		244,319	(14,331)	229,988		6
7	Other (specify):* Sanitation			5,340	5,340		5,340		5,340		7
8	TOTAL General Services	451,073	280,580	354,807	1,086,460		1,086,460	(15,234)	1,071,226		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	2,173,103	203,602	127,616	2,504,321		2,504,321		2,504,321		10
10a	Therapy	67,738	5,893	536,230	609,861		609,861	(28,139)	581,722		10a
11	Activities	62,329	4,331	2,313	68,973		68,973		68,973		11
12	Social Services	49,037	50	2,275	51,362		51,362		51,362		12
13	CNA Training										13
14	Program Transportation			54	54		54		54		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,352,207	213,876	674,488	3,240,571		3,240,571	(28,139)	3,212,432		16
	C. General Administration										
17	Administrative	42,527		221,900	264,427		264,427	(182,428)	81,999		17
18	Directors Fees										18
19	Professional Services			26,988	26,988		26,988	12,990	39,978		19
20	Dues, Fees, Subscriptions & Promotions			47,561	47,561	1,990	49,551	(22,120)	27,431		20
21	Clerical & General Office Expenses	148,098	33,436	10,647	192,181		192,181	177,631	369,812		21
22	Employee Benefits & Payroll Taxes			357,231	357,231		357,231	31,800	389,031		22
23	Inservice Training & Education										23
24	Travel and Seminar			2,628	2,628	(1,990)	638	10,904	11,542		24
25	Other Admin. Staff Transportation			7,069	7,069		7,069	9,556	16,625		25
26	Insurance-Prop.Liab.Malpractice			79,381	79,381		79,381	11,258	90,639		26
27	Other (specify):*										27
28	TOTAL General Administration	190,625	33,436	753,405	977,466		977,466	49,591	1,027,057		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,993,905	527,892	1,782,700	5,304,497		5,304,497	6,218	5,310,715		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 Rosewood Care Center of Alton #0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	D. Ownership										
30	Depreciation			9,116	9,116	9,116	274,158	283,274			30
31	Amortization of Pre-Op. & Org.										31
32	Interest						1,015,026	1,015,026			32
33	Real Estate Taxes			156,307	156,307	156,307		156,307			33
34	Rent-Facility & Grounds			1,602,133	1,602,133	1,602,133	(1,581,110)	21,023			34
35	Rent-Equipment & Vehicles			34,397	34,397	34,397		34,397			35
36	Other (specify):* Mortgage Insurance						76,800	76,800			36
37	TOTAL Ownership			1,801,953	1,801,953	1,801,953	(215,126)	1,586,827			37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		245,133	49,886	295,019	295,019		295,019			39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			98,550	98,550	98,550		98,550			42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		245,133	148,436	393,569	393,569		393,569			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,993,905	773,025	3,733,089	7,500,019	7,500,019	(208,908)	7,291,111			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning: 7/1/06

Ending: 6/30/07

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	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(3,687)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(11,149)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(553)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(3,000)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(17,788)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,248)	20		28
29	Other-Attach Schedule Marketing Salary	(68,586)	21		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (110,011)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

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

		1	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)	(98,897)	Var	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (98,897)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (208,908)		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 Shops		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

Rosewood Care Center of Alton

ID# 0035261

Report Period Beginning: 7/1/06

Ending: 6/30/07

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	Marketing Salaries	\$ (68,586)	21
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			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	(68,586)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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	3,187	0	0	0	0	0	0	0	0	3,187	1
2	Food Purchase	(4,240)	0	0	0	0	0	0	0	0	0	0	(4,240)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	150	0	0	0	0	0	0	0	0	150	5
6	Maintenance	0	0	12,677	(27,008)	0	0	0	0	0	0	0	(14,331)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,240)	0	16,014	(27,008)	0	(15,234)	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	(28,139)	0	0	0	0	0	0	0	0	0	(28,139)	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	(28,139)	0	0	0	0	0	0	0	0	0	(28,139)	16
	C. General Administration													
17	Administrative	0	(221,900)	39,472	0	0	0	0	0	0	0	0	(182,428)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	12,990	0	0	0	0	0	0	0	0	12,990	19
20	Fees, Subscriptions & Promotions	(26,036)	0	3,916	0	0	0	0	0	0	0	0	(22,120)	20
21	Clerical & General Office Expenses	(68,586)	0	245,054	1,163	0	0	0	0	0	0	0	177,631	21
22	Employee Benefits & Payroll Taxes	0	0	28,830	2,970	0	0	0	0	0	0	0	31,800	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	8,704	2,200	0	0	0	0	0	0	0	10,904	24
25	Other Admin. Staff Transportation	0	0	5,422	4,134	0	0	0	0	0	0	0	9,556	25
26	Insurance-Prop.Liab.Malpractice	0	4,309	6,551	398	0	0	0	0	0	0	0	11,258	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(94,622)	(217,591)	350,939	10,865	0	49,591	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(98,862)	(245,730)	366,953	(16,143)	0	6,218	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rosewood Care Center of Alton

0035261 Report Period Beginning:

7/1/06 Ending:

6/30/07

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	260,802	11,796	1,560	0	0	0	0	0	0	0	274,158	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,149)	1,026,175	0	0	0	0	0	0	0	0	0	1,015,026	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(1,602,133)	21,023	0	0	0	0	0	0	0	0	(1,581,110)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	76,800	0	0	0	0	0	0	0	0	0	76,800	36
37	TOTAL Ownership	(11,149)	(238,356)	32,819	1,560	0	(215,126)	37						
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(110,011)	(484,086)	399,772	(14,583)	0	(208,908)	45						

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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
Larry Vander Maten	75	See Attached List		See Attached List		
Darrell Hoefling	25	See Attached List		See Attached List		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	17 Management Fee	\$ 171,000	HSM Management Services, Inc		\$	(171,000)	1
2	V	17 Administration Fee	50,900	Midwest Administrative Services, Inc.			(50,900)	2
3	V							3
4	V	10a Therapy	536,230	Rosewood Therapy Services, Inc.		508,091	(28,139)	4
5	V							5
6	V	34 Rent	1,602,133	Alton Real Estate, Inc.			(1,602,133)	6
7	V	30 Depreciation		Alton Real Estate, Inc.		260,802	260,802	7
8	V	32 Interest		Alton Real Estate, Inc.		1,026,175	1,026,175	8
9	V	36 Mortgage Insurance		Alton Real Estate, Inc.		76,800	76,800	9
10	V	26 Property Insurance		Alton Real Estate, Inc.		4,309	4,309	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 2,360,263			\$ 1,876,177	\$ * (484,086)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton# 0035261Report Period Beginning: 7/1/06Ending: 6/30/07

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	See Schedule VIII	\$		491	491	15
16	V	17	See Schedule VIII			34,262	34,262	16
17	V	19	See Schedule VIII			199	199	17
18	V	20	See Schedule VIII			82	82	18
19	V	21	See Schedule VIII			92,731	92,731	19
20	V	22	See Schedule VIII			11,165	11,165	20
21	V	24	See Schedule VIII			6,695	6,695	21
22	V	25	See Schedule VIII			3,060	3,060	22
23	V	26	See Schedule VIII			1,174	1,174	23
24	V							24
25	V	1	See Schedule VIII			3,187	3,187	25
26	V	5	See Schedule VIII			150	150	26
27	V	6	See Schedule VIII			12,186	12,186	27
28	V	17	See Schedule VIII			5,210	5,210	28
29	V	19	See Schedule VIII			12,791	12,791	29
30	V	20	See Schedule VIII			3,834	3,834	30
31	V	21	See Schedule VIII			152,323	152,323	31
32	V	22	See Schedule VIII			17,665	17,665	32
33	V	24	See Schedule VIII			2,009	2,009	33
34	V	25	See Schedule VIII			2,362	2,362	34
35	V	26	See Schedule VIII			5,377	5,377	35
36	V	30	See Schedule VIII			11,796	11,796	36
37	V	34	See Schedule VIII			21,023	21,023	37
38	V							38
39	Total			\$		399,772	* 399,772	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

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	6 Repairs & Maintnace	\$ 59,218	Senior Living Services		\$ 32,210	\$ (27,008)	15
16	V	21 Clerical & Office Expenses		Senior Living Services		1,163	1,163	16
17	V	22 Payroll Taxes & Emp Ben.		Senior Living Services		2,970	2,970	17
18	V	24 Travel and Seminar		Senior Living Services		2,200	2,200	18
19	V	25 Other Admin Staff Transportation		Senior Living Services		4,134	4,134	19
20	V	26 Insurance		Senior Living Services		398	398	20
21	V	30 Depreciation		Senior Living Services		1,560	1,560	21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 59,218			\$ 44,635	\$ * (14,583)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

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	Larry Vander Maten	President	Management	0.75	21,699	3	6.71%	Salary	\$ 1,562	17-8	1
2	Darrell Hoefling	Vice President	Management	0.25	50,692	3	6.71%	Salary	3,648	17-8	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 5,210		13

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending: 6/30/07

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 HSM Management Services, Inc.
 Street Address 11701 Borman Drive, Suite 315
 City / State / Zip Code St. Louis, MO 63146
 Phone Number (314) 994-9070
 Fax Number (314) 994-9912

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Total Cost	18	\$ 7,316	\$	5,793,455	\$ 491	1
2	19	Professional Services	Total Cost	18	2,959		5,793,455	199	2
3	20	Dues & Subscriptions	Total Cost	18	1,227		5,793,455	82	3
4	21	Salaries - Other	Total Cost	18	1,347,750	1,347,750	5,793,455	90,491	4
5	21	Taxes, Licenses, & Office Supplies	Total Cost	18	27,744		5,793,455	1,863	5
6	21	Telephone	Total Cost	18	5,615		5,793,455	377	6
7	22	Payroll Taxes	Total Cost	18	114,437		5,793,455	7,684	7
8	22	Employee Benefits	Total Cost	18	51,850		5,793,455	3,481	8
9	24	Travel & Seminar	Total Cost	18	99,709		5,793,455	6,695	9
10	25	Other Admin Staff Transportation	Total Cost	18	45,582		5,793,455	3,060	10
11	26	Insurance	Total Cost	18	17,489		5,793,455	1,174	11
12	17	Direct - Admin	Direct Cost	1	34,262	34,262	1	34,262	12
13	17	Direct - Admin	Direct Cost	17	163,406	163,406	0	0	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				\$ 1,919,346	\$ 1,545,418		\$ 149,859	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending: 6/30/07

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 Midwest Administrative Services, Inc.
 Street Address 11701 Borman Drive, Suite 315
 City / State / Zip Code St. Louis, MO 63146
 Phone Number (314) 994-9070
 Fax Number (314) 994-9912

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Total Cost	18	\$ 47,460	\$ 47,460	5,793,455	\$ 3,187	1
2	5	Utilities	Total Cost	18	2,240		5,793,455	150	2
3	6	Maintenance	Total Cost	18	181,498		5,793,455	12,186	3
4	17	Salaries - Officers	Total Cost	18	77,601	77,601	5,793,455	5,210	4
5	19	Professional Services	Total Cost	18	190,504		5,793,455	12,791	5
6	20	Dues & Subscriptions	Total Cost	18	57,105		5,793,455	3,834	6
7	21	Salaries - Other	Total Cost	18	1,779,601	1,779,601	5,793,455	119,486	7
8	21	Clerical & Office Supplies	Total Cost	18	489,073		5,793,455	32,837	8
9	22	Payroll Taxes & Emp Ben.	Total Cost	18	263,096		5,793,455	17,665	9
10	24	Travel & Seminar	Total Cost	18	29,921		5,793,455	2,009	10
11	25	Other Admin Transp	Total Cost	18	35,177		5,793,455	2,362	11
12	26	Insurance	Total Cost	18	80,079		5,793,455	5,377	12
13	30	Depreciation	Total Cost	18	155,885		5,793,455	10,466	13
14	34	Building Rent	Total Cost	18	313,115		5,793,455	21,023	14
15	17	Direct - Admin	Direct Cost	1			1		15
16	17	Direct - Admin	Direct Cost	17	105,112	105,112			16
17	30	Direct - Depreciation	Direct Cost	1	1,330		1	1,330	17
18	30	Direct - Depreciation	Direct Cost	17	20,180				18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,828,977	\$ 2,009,774		\$ 249,913	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Capmark		X	Refinance Mortgage	\$98,794.00	5/1/02	\$ 16,150,000	\$ 15,439,316	6/1/37	0.0661	\$ 1,026,297	1								
2	Less: Interest Income Offset										(11,149)	2								
3	Amortization of Loan Costs										3,038	3								
4	Real Estate Company Interest Income										(3,160)	4								
5												5								
Working Capital																				
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$98,794.00		\$ 16,150,000	\$ 15,439,316			\$ 1,015,026	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 16,150,000	\$ 15,439,316			\$ 1,015,026	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 76,800 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.)

Facility Name & ID Number Rosewood Care Center of Alton

0035261 Report Period Beginning: 7/1/06

Ending: 6/30/07

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2006 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	160,352	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.)			\$	157,951	2																			
3. Under or (over) accrual (line 2 minus line 1).			\$	(2,401)	3																			
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	158,708	4																			
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5																			
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6																			
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	156,307	7																			
Real Estate Tax History:																								
Real Estate Tax Bill for Calendar Year:																								
2002	<u>137,903</u>	<u>8</u>	<table border="1"> <tr> <td colspan="3">FOR BHF USE ONLY</td> </tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2006</td> <td>\$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td>\$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6</td> <td>\$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td>\$</td> <td>16</td> </tr> </table>			FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2006	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
FOR BHF USE ONLY																								
13	FROM R. E. TAX STATEMENT FOR 2006	\$				13																		
14	PLUS APPEAL COST FROM LINE 5	\$				14																		
15	LESS REFUND FROM LINE 6	\$				15																		
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																					
2003	<u>144,277</u>	<u>9</u>																						
2004	<u>153,652</u>	<u>10</u>																						
2005	<u>158,765</u>	<u>11</u>																						
2006	<u>157,137</u>	<u>12</u>																						
2005 Payment = \$79,382																								
2006 Payment = \$78,569																								
Accrual = Balance of \$2006 tax bill (\$78,568) + 1/2 of estimated 2007 tax bill (\$80,140)																								

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 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.

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rosewood Care Center of Alton COUNTY Madison

FACILITY IDPH LICENSE NUMBER 0035261

CONTACT PERSON REGARDING THIS REPORT Chuck Schmitz

TELEPHONE (314) 994-9070 FAX #: (314) 994-9912

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2006 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 2006.

(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>23-2-02-31-00-000-049</u>	<u>Pebble Creek Outlot B</u>	\$ <u>152,983.34</u>	\$ <u>152,983.34</u>
2. <u>23-2-02-31-00-000-048</u>	<u>Pebble Creek Outlot D</u>	\$ <u>4,153.76</u>	\$ <u>4,153.76</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>157,137.10</u>	\$ <u>157,137.10</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

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

Facility Name & ID Number Rosewood Care Center of Alton# 0035261 Report Period Beginning:7/1/06 Ending:6/30/07**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 39,200 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

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

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>	<u>58,679</u>	<u>1988</u>	<u>\$ 278,953</u>	<u>1</u>
2	<u>60 Bed Addition</u>	<u>19,479</u>	<u>1998</u>	<u>25,461</u>	<u>2</u>
3	TOTALS	78,158		\$ 304,414	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	120			1989	\$ 3,401,372	\$	10 - 25	\$ 128,622	\$ 128,622	\$ 2,710,340	4
5	60			1998	2,341,080		25	93,643	93,643	842,788	5
6											6
7											7
8											8
	Improvement Type**										
9		Heating and A/C Modification		1990	2,786		20	140	140	2,423	9
10		Lawn Sprinkler		1992	14,401		25	576	576	8,496	10
11		General Site Work		1992	27,500		25	1,100	1,100	16,225	11
12		Fence		1990	3,627		25	145	145	2,320	12
13		Walk-In Cooler		1989	5,438		10			5,438	13
14		Sinks		1989	3,528		10			3,528	14
15		Exhaust Hood		1989	4,609		10			4,609	15
16		Fire System		1989	1,198		10			1,198	16
17		Sign		1989	5,178		10			5,178	17
18		Telephone System		1989	7,836		10			7,836	18
19		Cubicle Curtain Track		1989	8,673		10			8,673	19
20		10 Baseboard Heaters		1989	2,106		10			2,106	20
21		Heat Pump		1990	2,786		10			2,786	21
22		Service Door		1991	3,150		10			3,150	22
23		Generator		1989	14,857		10			14,857	23
24		Carpet		1989	9,170		10			9,170	24
25		Wallpaper		2002	7,903		10	790	790	3,820	25
26		Shingle Roof Replacement		2004	85,902		10	8,590	8,590	22,907	26
27		Water Heater		2004	3,100		10	310	310	852	27
28		Parking Lot Improvements		2006	5,865		8	733	733	1,039	28
29		Patient Room Sinks		2006	5,415		20	271	271	316	29
30		Cooling Tower		2006	24,531		10	2,453	2,453	3,066	30
31		Heat Pumps		2006	13,231		10	1,323	1,323	1,654	31
32		Satellite System		2006	9,001		10	900	900	1,125	32
33		Water Heater		2005	2,789		10	279	279	488	33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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	Leasehold Improvements - Facility:		\$	\$		\$	\$	\$	37
38	Painting	1994	2,058		7			2,058	38
39	Tiling/Painting	1995	2,044		7			2,044	39
40	Nurse Station Improvements	1995	1,868		7			1,868	40
41	Painting	1995	475		7			475	41
42	Carpeting	1996	14,400		7			14,400	42
43	Base Stripping	1996	1,096		7			1,096	43
44	Wallpapering	1996	2,696		7			2,696	44
45	Carpeting	1996	636		7			636	45
46	Wallcovering	1996	9,813		7			9,813	46
47	Painting	1996	2,700		7			2,700	47
48	Draperies	1997	5,190		7			5,190	48
49	Painting	1997	4,892		7			4,892	49
50	Wallpaper	1998	1,329		7			1,329	50
51	Tech Electronics	1998	2,735		7			2,735	51
52	Computer Cabling	2000	3,380	483	7	483		3,179	52
53	Painting	2003	9,548	1,364	7	1,364		6,138	53
54	Painting	2004	2,041	292	7	292		1,045	54
55	Nurses Station Wall Covering	2004	2,801	400	7	400		1,301	55
56	Floor Tile & Base	2004	4,070	581	7	581		2,326	56
57	Wallcovering for Dining Area	2004	4,852	693	7	693		1,964	57
58	Wall Protection	2005	6,815	974	7	974		2,353	58
59	Cubicle Curtains	2005	7,118	1,017	7	1,017		2,457	59
60	Nurses Station & Dining Room Wallpaper	2005	5,491	784	7	784		1,438	60
61	Electrical Work for Renovations	2005	2,620	374	7	374		686	61
62	Carpet - Lobby Area & Sitting Room	2005	6,355	908	7	908		1,513	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,124,055	\$ 7,870		\$ 247,745	\$ 239,875	\$ 3,762,720	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 415,950	\$ 1,246	\$ 27,166	\$ 25,920	5-10 Yrs	\$ 181,085	71
72	Current Year Purchases	20,935		1,605	1,605	7-10 Yrs	1,605	72
73	Fully Depreciated Assets	367,676					367,676	73
74								74
75	TOTALS	\$ 804,561	\$ 1,246	\$ 28,771	\$ 27,525		\$ 550,366	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	Midwest Admin Services	Various	Various	\$ 22,527	\$	\$ 5,198	\$ 5,198	4 Yrs.	\$ 5,936	76
77	Senior Living Services	Various	Various	7,492		1,560	1,560	4 Yrs.	1,796	77
78										78
79										79
80	TOTALS			\$ 30,019	\$	\$ 6,758	\$ 6,758		\$ 7,732	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,263,049	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 9,116	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 283,274	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 274,158	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,320,818	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	Section Not Applicable	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Section Not Applicable	\$	92
93			93
94			94
95		\$	95

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Schedule Not Applicable

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

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.	_____ /2008	\$ _____
13.	_____ /2009	\$ _____
14.	_____ /2010	\$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ _____ Description: _____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

Facility Name & ID Number Rosewood Care Center of Alton# 0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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	10a-8	hrs	\$	15,568	\$ 202,408	\$	15,568	\$ 202,408	1
2	Licensed Speech and Language Development Therapist	10a-8	hrs		1,869	37,951		1,869	37,951	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a-8	hrs		20,075	267,731	5,893	20,075	273,624	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-8	# of prescripts				227,724		227,724	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Ambulance, Laboratory, Enterals Other (specify): & X-Ray	39-8				49,886	17,409		67,295	13
14	TOTAL			\$	37,512	\$ 557,977	\$ 251,026	37,512	\$ 809,003	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Center of Alton # 0035261 Report Period Beginning: 7/1/06 Ending: 6/30/07

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 6/30/07 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 62,608	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>75,000</u>)	693,816		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	6,849		6
7	Other Prepaid Expenses	7,420		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 770,693	\$	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	115,743		15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)	(81,000)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 34,743	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 805,436	\$	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 145,278	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	222,197		30
31	Accrued Taxes Payable (excluding real estate taxes)	20,008		31
32	Accrued Real Estate Taxes(Sch.IX-B)	158,708		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	57,800		35
Other Current Liabilities(specify):				
36	<u>Accrued Expenses - Related Party</u>	(67,574)		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 536,417	\$	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			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)	\$	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 536,417	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 269,019	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 805,436	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 276,162	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 276,162	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	18,857	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	(26,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (7,143)	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)	\$ 269,019	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton# 0035261Report Period Beginning: 7/1/06Ending: 6/30/07**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 7,786,619	1
2	Discounts and Allowances for all Levels	(2,163,112)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,623,507	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,874,857	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,874,857	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	3,666	13
14	Non-Patient Meals	3,687	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 7,353	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	11,149	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,149	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	2,010	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,010	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,518,876	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	1,086,460	31
32	Health Care	3,240,571	32
33	General Administration	977,466	33
B. Capital Expense			
34	Ownership	1,801,953	34
C. Ancillary Expense			
35	Special Cost Centers	295,019	35
36	Provider Participation Fee	98,550	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,500,019	40
41	Income before Income Taxes (line 30 minus line 40)**	18,857	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 18,857	43

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

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

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

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

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning:

7/1/06

Ending:

6/30/07

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,960	2,096	\$ 70,063	\$ 33.43	1
2	Assistant Director of Nursing	1,819	1,946	53,025	27.25	2
3	Registered Nurses	22,444	24,011	553,552	23.05	3
4	Licensed Practical Nurses	25,628	27,417	512,307	18.69	4
5	CNAs & Orderlies	84,034	89,900	900,755	10.02	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,126	4,414	67,738	15.35	8
9	Activity Director					9
10	Activity Assistants	5,410	5,788	62,329	10.77	10
11	Social Service Workers	4,087	4,372	49,037	11.22	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,356	22,847	211,042	9.24	15
16	Dishwashers					16
17	Maintenance Workers	2,594	2,775	39,030	14.06	17
18	Housekeepers	16,724	17,891	150,020	8.39	18
19	Laundry	6,370	6,815	50,981	7.48	19
20	Administrator	1,049	1,122	42,527	37.90	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,934	12,767	148,098	11.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,480	5,863	83,401	14.22	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	215,015	230,024	\$ 2,993,905 *	\$ 13.02	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	330	\$ 7,554	1-3	35
36	Medical Director	Contract	6,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	95	2,313	11-3	44
45	Social Service Consultant	95	2,275	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	520	\$ 18,142		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	329	\$ 12,724	10-3	50
51	Licensed Practical Nurses	1,753	54,946	10-3	51
52	Certified Nurse Assistants/Aides	3,308	59,946	10-3	52
53	TOTAL (lines 50 - 52)	5,390	\$ 127,616		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Center of Alton

0035261

Report Period Beginning: 7/1/06

Ending: 6/30/07

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	Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	Schedule Not Applicable		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Health Care Association - \$9,936
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (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 Yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 61,539 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. \$ 98,550
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 3,687
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? N/A
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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 \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

ROSEWOOD CARE CENTER OF ALTON INC.
IDPH ID #0035261
ATTACHMENT TO SCHEDULE XIX, Section C
6/30/2007

PROFESSIONAL SERVICES:

<u>VENDOR/PAYEE</u>	<u>TYPE</u>	<u>AMOUNT</u>
Alexander & Associates	Legal	\$ 500
Burroughs, Hepler, Broom, MacDonald, Hebrank & True, LLP	Legal	10,766
C.J. Schlosser & Co.	Accountant/Consultant	4,200
CT Corporation	Annual Reports	541
Daniel Maher	Legal	1,703
Insurance Reimbursement		(26,777)
Insurance Reimbursement		(9,056)
Old Republic Surety Group	Surety Bond	100
Sandberg, Phoenix & von Gontard	Legal	42,519
Summer, Compton, Wells & Hamburg	Legal	401
Theresa Counts Burke	Legal	1,591
Other	Professional	500
Total		<u><u>\$26,988</u></u>