

Facility Name & ID Number The Imperial Grove Pavilion

0037754 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	53,061	6,247	25,422	84,730	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	53,061	6,247	25,422	84,730	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.60%

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)
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 Note : 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 01/31/92

J. Was the facility purchased or leased after January 1, 1978?
YES Date 01/01/98 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 17,537

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2011 Fiscal Year: 12/31/2011

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

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	510,697	59,585	63,684	633,966	633,966	4,420	638,386			1
2	Food Purchase		596,797		596,797	596,797	(53,433)	543,364			2
3	Housekeeping	310,537	69,482		380,019	380,019	9,161	389,180			3
4	Laundry	21,979	49,671		71,650	71,650		71,650			4
5	Heat and Other Utilities			396,826	396,826	396,826	7,302	404,128			5
6	Maintenance	209,180	45,805	250,300	505,285	505,285	19,822	525,107			6
7	Other (specify):*										7
8	TOTAL General Services	1,052,393	821,340	710,810	2,584,543	2,584,543	(12,728)	2,571,815			8
	B. Health Care and Programs										
9	Medical Director			105,000	105,000	105,000		105,000			9
10	Nursing and Medical Records	4,935,383	409,771	117,975	5,463,129	5,463,129	8,570	5,471,699			10
10a	Therapy	1,069,485		466,561	1,536,046	1,536,046		1,536,046			10a
11	Activities	360,520	16,959	177	377,656	377,656		377,656			11
12	Social Services	79,015		48,149	127,164	127,164		127,164			12
13	CNA Training										13
14	Program Transportation						31,899	31,899			14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	6,444,403	426,730	737,862	7,608,995	7,608,995	40,469	7,649,464			16
	C. General Administration										
17	Administrative	315,762		1,207,277	1,523,039	1,523,039	(1,181,282)	341,757			17
18	Directors Fees										18
19	Professional Services			112,213	112,213	112,213	34,250	146,463			19
20	Dues, Fees, Subscriptions & Promotions			78,191	78,191	78,191	(3,422)	74,769			20
21	Clerical & General Office Expenses	502,867	40,036	268,529	811,432	811,432	245,701	1,057,133			21
22	Employee Benefits & Payroll Taxes			1,280,756	1,280,756	1,280,756	53,927	1,334,683			22
23	Inservice Training & Education										23
24	Travel and Seminar			15,614	15,614	15,614	652	16,266			24
25	Other Admin. Staff Transportation			34,920	34,920	34,920	(30,864)	4,056			25
26	Insurance-Prop.Liab.Malpractice			365,155	365,155	365,155	101,857	467,012			26
27	Other (specify):* Home Office Benefit						54,905	54,905			27
28	TOTAL General Administration	818,629	40,036	3,362,655	4,221,320	4,221,320	(724,276)	3,497,044			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,315,425	1,288,106	4,811,327	14,414,858	14,414,858	(696,535)	13,718,323			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

The Imperial Grove Pavilion

#0037754

Report Period Beginning:

01/01/11

Ending:

12/31/11

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			265,494	265,494		265,494	487,768	753,262			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,880	28,880		28,880	772,665	801,545			32
33	Real Estate Taxes							438,220	438,220			33
34	Rent-Facility & Grounds			1,771,563	1,771,563		1,771,563	(1,771,563)				34
35	Rent-Equipment & Vehicles			57,523	57,523		57,523	6,483	64,006			35
36	Other (specify):*											36
37	TOTAL Ownership			2,123,460	2,123,460		2,123,460	(66,427)	2,057,033			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,219,084	8,555	1,227,639		1,227,639		1,227,639			39
40	Barber and Beauty Shops			102,028	102,028		102,028		102,028			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			135,780	135,780		135,780		135,780			42
43	Other (specify):* Non-Allow Costs			542,081	542,081		542,081	(542,081)				43
44	TOTAL Special Cost Centers		1,219,084	788,444	2,007,528		2,007,528	(542,081)	1,465,447			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,315,425	2,507,190	7,723,231	18,545,846		18,545,846	(1,305,043)	17,240,803			45

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/11

Ending:

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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				4
5	Telephone, TV & Radio in Resident Rooms	(17,588)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	216,907	30		9
10	Interest and Other Investment Income	(41,727)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,115)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(120)	43		18
19	Entertainment	(18,428)	43		19
20	Contributions	(34,975)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(157,500)	43		24
25	Fund Raising, Advertising and Promotional	(63,736)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(24,511)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(337,186)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (480,979)		\$	30

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)	(824,064)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (824,064)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,305,043)		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					44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	52

The Imperial Grove Pavilion

ID# 0037754

Report Period Beginning: 01/01/11

Ending: 12/31/11

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Labs - Part A	\$ (164,297)	43	1
2	X-Rays - Part A	(58,811)	43	2
3	Offset Misc. Income	(1,290)	10	3
4	To disallow lobbying expense	(8,397)	20	4
5	Disallow Non-Allowable Legal Expenses	(3,506)	19	5
6	To adjust RE Taxes for portion applicable to SNF	(100,885)	33	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
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32				32
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(337,186)		49

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Robert Hartman	30%	See PG 6-Supp		See PG 6-Supp		
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:	
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	21 Office Expense	\$	The Claridge, L.L.C.	100.00%	\$ 21,162	\$ 21,162	1
2	V	30 Depreciation		The Claridge, L.L.C.	100.00%	240,321	240,321	2
3	V	32 Interest		The Claridge, L.L.C.	100.00%	767,711	767,711	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%	520,324	520,324	5
6	V	34 Rent	1,771,563	The Claridge, L.L.C.	100.00%		(1,771,563)	6
7	V	36 Insurance		The Claridge, L.L.C.	100.00%	73,155	73,155	7
8	V	26 Insurance		The Claridge, L.L.C.	100.00%	26,223	26,223	8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 1,771,563			\$ 1,667,149	\$ * (104,414)	14

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

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
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership
15	V	5 <u>Utilities</u>	\$	<u>NuCare Management Company</u>	70.00%
16	V	6 <u>Repairs and Maintenance</u>		<u>NuCare Management Company</u>	70.00%
17	V	17 <u>Management Fees</u>	1,207,277	<u>NuCare Management Company</u>	70.00%
18	V	19 <u>Professional Fees</u>		<u>NuCare Management Company</u>	70.00%
19	V	20 <u>Dues, Subscriptions</u>		<u>NuCare Management Company</u>	70.00%
20	V	21 <u>Office Expense</u>		<u>NuCare Management Company</u>	70.00%
21	V	24 <u>Education and Seminars</u>		<u>NuCare Management Company</u>	70.00%
22	V	25 <u>Other Admin Transportation</u>		<u>NuCare Management Company</u>	70.00%
23	V	26 <u>Insurance</u>		<u>NuCare Management Company</u>	70.00%
24	V	27 <u>Employee Benefits</u>		<u>NuCare Management Company</u>	70.00%
25	V	30 <u>Depreciation Expense</u>		<u>NuCare Management Company</u>	70.00%
26	V	32 <u>Interest & Amortization</u>		<u>NuCare Management Company</u>	70.00%
27	V	33 <u>Real Estate Taxes</u>		<u>NuCare Management Company</u>	70.00%
28	V	34 <u>Facility Rent</u>		<u>NuCare Management Company</u>	70.00%
29	V	35 <u>Equipment Rental</u>		<u>NuCare Management Company</u>	70.00%
30	V	30 <u>Depreciation Expense</u>		<u>NuCare Management Company</u>	70.00%
31	V	17 <u>Administrative</u>		<u>NuCare Management Company</u>	70.00%
32	V	17 <u>Administrative</u>		<u>NuCare Management Company</u>	70.00%
33	V	27 <u>Employee Benefits</u>		<u>NuCare Management Company</u>	70.00%
34	V	27 <u>Employee Benefits</u>		<u>NuCare Management Company</u>	70.00%
35	V				
36	V				
37	V				
38	V				
39	Total		\$ 1,207,277		\$

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

7	8 Difference:	
Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
2,553	\$ 2,553	15
10,149	10,149	16
15,995	(1,191,282)	17
27,909	27,909	18
1,198	1,198	19
169,918	169,918	20
306	306	21
712	712	22
795	795	23
53,819	53,819	24
9,178	9,178	25
2,748	2,748	26
8,569	8,569	27
451	451	28
3,538	3,538	29
1,699	1,699	30
10,000	10,000	31
		32
494	494	33
		34
		35
		36
		37
		38
320,031	\$ * (887,246)	39

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 Minor Equipment	\$	Cinical Consulting Services, LLC		\$ 293	\$	293	15
16	V	10 Nursing and Medical Records	\$	Cinical Consulting Services, LLC		8,570		8,570	16
17	V	19 Professional Fees		Cinical Consulting Services, LLC		0			17
18	V	20 Dues, Subscriptions		Cinical Consulting Services, LLC		35		35	18
19	V	21 Office Expense		Cinical Consulting Services, LLC		17,728		17,728	19
20	V	24 Education and Seminars		Cinical Consulting Services, LLC		227		227	20
21	V	25 Other Admin Transportation		Cinical Consulting Services, LLC		323		323	21
22	V	27 Employee Benefits		Cinical Consulting Services, LLC		1,086		1,086	22
23	V	30 Depreciation Expense		Cinical Consulting Services, LLC		134		134	23
24	V	32 Interest & Amortization		Cinical Consulting Services, LLC		153		153	24
25	V	30 Depreciation Expense		Cinical Consulting Services, LLC		46		46	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		\$			\$ 28,595	\$ *	28,595	39

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

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%	\$ 4,420	\$	4,420	15
16	V	3 Housekeeping		ITEX-A.K. CARE	70.00%	9,161		9,161	16
17	V	5 Utilities		ITEX-A.K. CARE	70.00%	4,749		4,749	17
18	V	6 Repair and Maintenance		ITEX-A.K. CARE	70.00%	9,380		9,380	18
19	V	19 Professional Services		ITEX-A.K. CARE	70.00%	9,847		9,847	19
20	V	20 Dues and Subscriptions		ITEX-A.K. CARE	70.00%	3,742		3,742	20
21	V	21 Clerical		ITEX-A.K. CARE	70.00%	38,183		38,183	21
22	V	24 Education & Seminar		ITEX-A.K. CARE	70.00%	119		119	22
23	V	26 Insurance		ITEX-A.K. CARE	70.00%	1,684		1,684	23
24	V	30 Depreciation		ITEX-A.K. CARE	70.00%	13,341		13,341	24
25	V	32 Interest		ITEX-A.K. CARE	70.00%	25,527		25,527	25
26	V	33 Real Estate Taxes		ITEX-A.K. CARE	70.00%	10,212		10,212	26
27	V	35 Equipment Rental		ITEX-A.K. CARE	70.00%	2,494		2,494	27
28	V	30 Depreciation		ITEX-A.K. CARE	70.00%	6,142		6,142	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		\$			\$ 139,001	\$ *	139,001	39

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

Facility Name & ID Number The Imperial Grove Pavilion # 0037754 Report Period Beginning: 01/01/11 Ending: 12/31/11

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	David Hartman	Member	Administrative	40.00	96,259	0.83	2%	Salary	\$ 20,111	17(1)	1
2	Michael Harris	Administrative	Administrative	20.00	36,000	16.17	40%	MF & Salary	82,485	17(1&7)	2
3	Barry Carr	Administrative	Administrative	10.00	190,000	2.5	5%	Salary	10,000	17(7)	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 112,596		13

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

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

Name of Related Organization 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

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	5	Utilities	Bed days available	1,283,340	14	\$ 36,192	\$ 90,520	\$ 2,553	1	
2	6	Repairs and Maintenance	Bed days available	1,283,340	14	143,887	90,520	10,149	2	
3	17	Management Fees	Bed days available	1,283,340	14	226,766	226,766	90,520	15,995	3
4	19	Professional Fees	Bed days available	1,283,340	14	395,673	90,520	27,909	4	
5	20	Dues, Subscriptions	Bed days available	1,283,340	14	16,986	90,520	1,198	5	
6	21	Office Expense	Bed days available	1,283,340	14	2,408,992	2,103,186	90,520	169,918	6
7	24	Education and Seminars	Bed days available	1,283,340	14	4,332	90,520	306	7	
8	25	Other Admin Transportation	Bed days available	1,283,340	14	10,088	90,520	712	8	
9	26	Insurance	Bed days available	1,283,340	14	11,273	90,520	795	9	
10	27	Employee Benefits	Bed days available	1,283,340	14	763,008	90,520	53,819	10	
11	30	Depreciation Expense	Bed days available	1,283,340	14	130,120	90,520	9,178	11	
12	32	Interest & Amortization	Bed days available	1,283,340	14	38,953	90,520	2,748	12	
13	33	Real Estate Taxes	Bed days available	1,283,340	14	121,491	90,520	8,569	13	
14	34	Facility Rent	Bed days available	1,283,340	14	6,400	90,520	451	14	
15	35	Equipment Rental	Bed days available	1,283,340	14	50,154	90,520	3,538	15	
16	30	Depreciation Expense	Direct allocation			1,699		1,699	16	
17	17	Administrative	Hours		3	40,000	40,000	10,000	17	
18	17	Administrative	Hours						18	
19	27	Employee Benefits	Hours		3	1,977	1,977	494	19	
20	27	Employee Benefits	Hours						20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 4,407,991	\$ 2,371,929	\$ 320,031	25	

Facility Name & ID Number The Imperial Grove Pavilion

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Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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	Minor Equipment	Bed days available	1,283,340	14	\$ 4,147	\$ 90,520	\$ 293	1
2	10	Nursing and Medical Records	Bed days available	1,283,340	14	\$ 121,500	\$ 90,520	8,570	2
3	19	Professional Fees	Bed days available	1,283,340	14		90,520		3
4	20	Dues, Subscriptions	Bed days available	1,283,340	14	500	90,520	35	4
5	21	Office Expense	Bed days available	1,283,340	14	251,339	235,467	17,728	5
6	24	Education and Seminars	Bed days available	1,283,340	14	3,225	90,520	227	6
7	25	Other Admin Transportation	Bed days available	1,283,340	14	4,586	90,520	323	7
8	27	Employee Benefits	Bed days available	1,283,340	14	15,390	90,520	1,086	8
9	30	Depreciation Expense	Bed days available	1,283,340	14	1,896	90,520	134	9
10	32	Interest & Amortization	Bed days available	1,283,340	14	2,164	90,520	153	10
11	30	Depreciation Expense	Direct allocation			46		46	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					\$ 404,793	\$ 356,967	\$ 28,595	25

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/11

Ending: 12/31/11

VIII. ALLOCATION OF INDIRECT COSTS

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

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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	Bed days available	359,890	4	\$ 17,575	\$ 90,520	\$ 4,420	1
2	3	Housekeeping	Bed days available	359,890	4	36,424	90,520	9,161	2
3	5	Utilities	Bed days available	359,890	4	18,882	90,520	4,749	3
4	6	Repair and Maintenance	Bed days available	359,890	4	37,293	90,520	9,380	4
5	19	Professional Services	Bed days available	359,890	4	39,148	90,520	9,847	5
6	20	Dues and Subscriptions	Bed days available	359,890	4	14,879	90,520	3,742	6
7	21	Clerical	Bed days available	359,890	4	151,809	90,520	38,183	7
8	24	Education/Seminars	Bed days available	359,890	4	473	90,520	119	8
9	26	Insurance	Bed days available	359,890	4	6,696	90,520	1,684	9
10	30	Depreciation	Bed days available	359,890	4	53,042	90,520	13,341	10
11	32	Interest	Bed days available	359,890	4	101,490	90,520	25,527	11
12	33	Real Estate Taxes	Bed days available	359,890	4	40,600	90,520	10,212	12
13	35	Equipment Rental	Bed days available	359,890	4	9,914	90,520	2,494	13
14	30	Depreciation	Direct Allocation			6,142		6,142	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 534,367	\$	\$ 139,001	25

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The Imperial Grove Pavilion

0037754

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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										
										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	Cambridge Realty Corporation		X	Mortgage	Interest only	6/16/04	\$ 19,153,100	\$ 14,254,517	3/31/38	0.0525	\$ 767,711	1							
2												2							
3												3							
4												4							
5												5							
Working Capital																			
6	Shareholder Loans	X		Working Capital	Interest only	12/21/00	550,000	550,000	12/31/11	0.0800		6							
7	Shareholder Loans	X		Working Capital	Interest only	8/31/03	4,400,000	2,114,700	11/30/11	0.0825	28,880	7							
8												8							
9	TOTAL Facility Related						\$ 24,103,100	\$ 16,919,217			\$ 796,591	9							
B. Non-Facility Related*																			
10											Amortization of loan costs	18,253	10						
11											Allocation from management co.	28,428	11						
12											Interest income offset	(12,847)	12						
13											Shareholder interest	(28,880)	13						
14	TOTAL Non-Facility Related						\$	\$			\$ 4,954	14							
15	TOTALS (line 9+line14)						\$ 24,103,100	\$ 16,919,217			\$ 801,545	15							

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

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

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

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 2010 report.				\$	501,577	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.)	2010			\$	498,488	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(3,089)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	523,413	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%		(100,885)	
			Allocation from mgmt co.		18,780	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.				\$	438,220	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	2006	404,712	8	FOR BHF USE ONLY 13 FROM R. E. TAX STATEMENT FOR 2010 \$ 13 14 PLUS APPEAL COST FROM LINE 5 \$ 14 15 LESS REFUND FROM LINE 6 \$ 15 16 AMOUNT TO USE FOR RATE CALCULATION \$ 16		
	2007	400,391	9			
	2008	404,409	10			
	2009	477,693	11			
	2010	498,488	12			
2011 Real Estate Tax Accrual Based on Prior Year	* 2010 Real Estate Tax Bill		593,439			
		Imperial portion for F/S	498,488 84%			
		Imperial portion for cost report	397,604 67%			
			(100,885)			

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.

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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 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).

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>1998</u>	<u>\$ 40,000</u>	<u>1</u>
2	<u>Allocated from Management Company</u>			<u>10,721</u>	<u>2</u>
3	TOTALS			\$ 50,721	3

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0037754

Report Period Beginning:

01/01/11

Ending:

12/31/11

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	248	1998	1984	\$ 14,437,335	\$	40	\$ 360,933	\$ 360,933	\$ 4,879,815	4
5										5
6	Allocated from Related Parties:									6
7	ITEX	1992		403,453		35	11,527	11,527	214,214	7
8	NuCare	2004		96,491		35	2,757	2,757	22,400	8
	Improvement Type**									
9	Leasehold Improvements	1992		60,378		20	3,019	3,019	59,071	9
10	Leasehold Improvements	1993		59,308		20	2,965	2,965	54,855	10
11	Leasehold Improvements	1994		10,638		20	532	532	9,310	11
12	Leasehold Improvements	1995		43,191		20	2,160	2,160	35,638	12
13	Furnace	1996		1,843		20	92	92	1,427	13
14	Door Locks	1996		2,357		20	118	118	1,828	14
15	Windows	1996		8,365		20	418	418	6,480	15
16	Electrical Wiring	1996		4,880		20	244	244	3,782	16
17	Fence	1996		1,067		20	53	53	823	17
18	Gutters	1996		1,574		20	79	79	1,223	18
19	Brick Wall	1996		2,560		20	128	128	1,984	19
20	Ceiling Lights	1996		5,501		20	275	275	4,253	20
21	Nurse Station	1996		2,500		20	125	125	1,927	21
22	Countertops	1996		2,610		20	131	131	2,027	22
23	Convection Oven	1996		7,515		20	376	376	5,826	23
24	Boiler	1996		2,927		20	146	146	2,264	24
25	Fence	1997		1,050		20			1,050	25
26	Electrical Improvements	1997		1,671		20	84	84	1,216	26
27	Nurse Call Station	1997		3,501		20	175	175	2,538	27
28	Public Address System	1997		1,360		20	68	68	986	28
29	Brick Wall	1997		5,110		20	256	256	3,710	29
30	Floor Tile	1997		21,705		20	1,085	1,085	15,734	30
31	Fire Doors	1997		4,096		20	205	205	2,971	31
32	Carpeting	1997		3,243		20	162	162	2,350	32
33	Inspection Improvements	1997		9,884		20	494	494	7,164	33
34	Door Restrictors	1997		8,475		20	424	424	6,147	34
35	Fire Alarm	1997		2,082		20	104	104	1,499	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

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Report Period Beginning:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Sheet Metal	1998	\$ 11,981	\$	20	\$ 599	\$ 599	\$ 8,087	37
38	Lighting	1998	7,156		20	358	358	4,833	38
39	Screens	1998	2,704		20	135	135	1,823	39
40	Piping	1998	4,145		20	207	207	2,795	40
41	Fire Alarms & Fire Proofing	1998	12,534		20	627	627	8,464	41
42	Tile	1998	967		20	49	49	661	42
43	Driveway	1998	7,342		20	367	367	4,955	43
44	Tuckpointing	1998	39,242		20	1,962	1,962	26,486	44
45	Ground Fuel Tank	1999	17,985		20	899	899	11,238	45
46	Carpet	1999	28,114		20	1,406	1,406	17,575	46
47	Wallcovering	1999	36,585		20	1,830	1,830	22,874	47
48	Floor in Dining Room	1999	9,850		20	493	493	6,162	48
49	Signs	1999	1,765		20	88	88	1,100	49
50	Electrical Work	1999	20,508		20	1,025	1,025	12,813	50
51	Brick & Masonry Work	1999	12,345		20	617	617	7,712	51
52	Gas Line Improvements	1999	1,633		20	82	82	1,025	52
53	Alarm System	1999	1,388		20	69	69	863	53
54	Wallcovering	2000	21,554		20	1,078	1,078	12,397	54
55	Flooring	2000	13,293		20	664	664	7,636	55
56	Carpet	2000	8,284		20	414	414	4,761	56
57	Over Bed Lights	2000	4,593		20	230	230	2,645	57
58	Compactor	2000	6,800		20	340	340	3,910	58
59	Paging System	2000	9,909		20	496	496	5,704	59
60	CCTV System	2000	5,456		20	272	272	3,128	60
61	Wander Guard System	2000	18,540		20	928	928	10,672	61
62	Handrails, Kickplates, Wallbases	2000	6,038		20	302	302	3,473	62
63	Fuel Tank Project	2000	1,444		20	72	72	828	63
64	FirstQ System	2000	1,378		20	68	68	782	64
65	Chain Link Fence	2000	745		20	38	38	437	65
66	Alarm System	2000	5,051		20	252	252	2,898	66
67	Service P.A. System	2000	1,924		20	96	96	1,104	67
68	Remodel 13 Bedrooms	2000	18,112		20	906	906	10,419	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 15,556,035	\$		\$ 406,103	\$ 406,103	\$ 5,564,772	70

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

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Report Period Beginning:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 15,556,035	\$		\$ 406,103	\$ 406,103	\$ 5,564,772	1
2	Repair Elevator	2000	990		20	50	50	575	2
3	Remodel Smoking Room	2000	23,565		20	1,178	1,178	13,547	3
4	Remodel Old Smoking Room to Library	2000	4,690		20	234	234	2,691	4
5	Remodel 1st Floor	2000	10,540		20	528	528	6,072	5
6	Remodel 6th Floor Dining Room	2000	4,970		20	248	248	2,852	6
7	Remodel 3rd Floor Dining Room	2000	959		20	48	48	552	7
8	Call Station	2000	4,475		20	224	224	2,576	8
9	Landscaping	2000	2,785		n/a				9
10	Roof repair	2001	3,830		20	192	192	2,016	10
11	Masonry repair	2001	15,227		20	762	762	8,031	11
12	Stainless steel toilet bars	2001	1,645		20	80	80	840	12
13	Masonry repair	2001	3,700		20	186	186	1,953	13
14	New tile	2001	3,633		20	182	182	1,912	14
15	Tile coating	2001	4,540		20	228	228	2,394	15
16	New Wanderguard system	2001	4,407		20	220	220	1,871	16
17	New relay rack	2001	3,788		20	189	189	1,530	17
18	CCTV	2002	1,146		20	57	57	542	18
19	CCTV	2002	1,440		20	72	72	684	19
20	Masonry repair	2002	10,000		20	500	500	4,750	20
21	Roof repair	2002	3,350		20	168	168	2,355	21
22	Masonry repair	2002	15,760		20	788	788	7,486	22
23	Masonry repair	2002	4,275		20	214	214	2,033	23
24	Locking system	2002	1,843		20	92	92	874	24
25	Pallet warmer	2002	3,272		20	164	164	1,558	25
26	Cooler/freezer doors	2003	3,391		20	170	170	1,445	26
27	Doors	2003	13,650		20	683	683	5,806	27
28	Fence	2003	1,259		20	63	63	535	28
29	Stem repair, heater gasket	2003	1,667		20	84	84	714	29
30	Nubrite coil	2003	572		20	29	29	246	30
31	High voltage, valve	2003	1,432		20	72	72	612	31
32	Gravel removal	2003	4,750		20	238	238	2,023	32
33	Switches, exit glass, thermometer	2003	10,945		20	548	548	4,657	33
34	TOTAL (lines 1 thru 33)		\$ 15,728,531	\$		\$ 414,594	\$ 414,594	\$ 5,650,504	34

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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,728,531	\$		\$ 414,594	\$ 414,594	\$ 5,650,504	1
2	Riser cleaning, pipe fitting	2003	1,311		20	66	66	561	2
3	Locks	2003	5,123		20	258	258	2,193	3
4	Cable	2003	2,300		20	114	114	969	4
5	Downspout	2003	950		20	48	48	408	5
6	Carpet	2003	780		20	40	40	340	6
7	Handrails	2003	1,595		20	80	80	680	7
8	Washer	2003	1,352		20	68	68	578	8
9	Outdoor card reader	2003	1,124		20	56	56	476	9
10	Transport	2003	1,271		20	64	64	544	10
11	Security system	2003	25,405		20	1,270	1,270	10,795	11
12	Alarm system	2003	7,587		20	378	378	3,213	12
13	Tile	2003	10,408		20	520	520	4,420	13
14	Nurse call system	2003	2,583		20	130	130	1,105	14
15	Carpet	2004	853		20	42	42	315	15
16	Wanderguard system	2004	5,834		20	292	292	2,190	16
17	Kitchen repairs	2004	3,513		20	176	176	1,320	17
18	Keys and locks	2004	1,001		20	100	100	750	18
19	Tile	2004	2,837		20	142	142	1,065	19
20	Wiring	2004	3,679		20	184	184	1,380	20
21	Electrical line	2004	600		20	30	30	225	21
22	Elevator repair	2004	4,800		20	240	240	1,800	22
23	Dryer repair	2004	730		20	36	36	270	23
24	Wiring	2004	5,900		20	296	296	2,220	24
25	CCTV system	2004	8,480		20	424	424	3,180	25
26	Pump monitoring relay	2004	830		20	42	42	315	26
27	30 amp line	2004	2,805		20	140	140	1,050	27
28	Lexan face panels	2004	2,492		20	124	124	930	28
29	Security system	2004	854		20	42	42	315	29
30	Wireless call system	2004	1,925		20	96	96	720	30
31	Roofing	2004	1,660		20	84	84	630	31
32	Data cable	2004	614		20	30	30	225	32
33	Safety switches	2004	1,850		20	92	92	690	33
34	TOTAL (lines 1 thru 33)		\$ 15,841,577	\$		\$ 420,298	\$ 420,298	\$ 5,696,376	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 15,841,577	\$		\$ 420,298	\$ 420,298	\$ 5,696,376	1
2	Safety locks	2004	7,596		20	380	380	2,850	2
3	Locks	2004	1,566		20	78	78	585	3
4	Activity room phones	2004	5,571		20	278	278	2,085	4
5	Roof flashing	2004	2,500		20	126	126	945	5
6	Brick firewall	2004	16,000		20	800	800	6,000	6
7	Exit door alarm system	2004	4,116		20	206	206	1,545	7
8	Roofing	2004	1,500		20	76	76	570	8
9	Wallpaper	2004	24,748		20	1,238	1,238	9,285	9
10	Bathroom renovation	2004	2,070		20	104	104	780	10
11	Carpet	2004	589		20	30	30	225	11
12	Video recorder and wiring	2004	5,378		20	268	268	2,010	12
13	Electrical smoke door closer	2004	4,145		20	208	208	1,560	13
14	Wanderguard system	2004	2,819		20	140	140	1,050	14
15	Interior design	2004	2,927		20	146	146	1,095	15
16	Generator	2005	4,108		20	205	205	1,333	16
17	Security camera	2005	1,230		20	62	62	403	17
18	Wallcoverings	2005	6,976		20	349	349	2,268	18
19	Carpet	2005	23,239		20	1,162	1,162	7,553	19
20	Telephone system	2005	2,465		20	123	123	800	20
21	Hand held transmitters	2005	4,130		20	207	207	1,345	21
22	Digital keypad	2005	1,498		20	75	75	487	22
23	Armstrong Tiles	2005	1,047		20	52	52	338	23
24	Tuckpointing exterior	2005	46,900		20	2,345	2,345	15,243	24
25	Rubber cove base	2005	857		20	43	43	279	25
26	Canopies	2005	5,868		20	293	293	1,905	26
27	Nursing station & closet door refacing	2005	34,800		20	1,740	1,740	11,310	27
28	Lamps	2005	1,535		20	77	77	500	28
29	Interior design services	2005	8,164		20	408	408	2,652	29
30	Elevator	2005	54,840		20	2,741	2,741	17,818	30
31	Asphalt resurface parking lot	2005	29,282		20	1,464	1,464	9,516	31
32	Art work	2005	27,208		20	1,360	1,360	8,840	32
33	Signs	2005	1,071		20	54	54	351	33
34	TOTAL (lines 1 thru 33)		\$ 16,178,320	\$		\$ 437,136	\$ 437,136	\$ 5,809,902	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 16,178,320	\$		\$ 437,136	\$ 437,136	\$ 5,809,902	1
2	Handrails	2005	3,344		20	167	167	1,086	2
3	Paint	2005	773		20	39	39	253	3
4	Carpeting	2005	66,986		20	3,349	3,349	21,769	4
5	Vent gas pipe	2005	1,370		20	69	69	448	5
6	Landscaping	2005	16,026		20	801	801	5,207	6
7	Roof	2005	64,300		20	3,215	3,215	20,898	7
8	Corner guards	2005	1,279		20	64	64	416	8
9	Flooring	2006	15,305		20	765	765	4,209	9
10	Sconces, Overbed Lights, Chandeliers	2006	6,246		20	312	312	1,718	10
11	Wallpaper	2006	12,584		20	629	629	3,461	11
12	Door Alarms	2006	4,272		20	214	214	1,175	12
13	Fire Service Overlay Panels & Full Load Safety Mechanisms	2006	13,584		20	679	679	3,736	13
14	Lobby Signage	2006	5,348		20	267	267	1,471	14
15	Door Controller	2006	2,691		20	135	135	740	15
16	Sprinkler System	2006	4,942		20	247	247	1,360	16
17	Cabinets	2006	26,199		20	1,310	1,310	7,205	17
18	Dining Room Column	2006	3,800		20	190	190	1,045	18
19	Window Treatments	2006	112,936		20	5,647	5,647	31,057	19
20	Elevator Recall System	2006	27,936		20	1,397	1,397	7,682	20
21	Handrails	2006	7,848		20	392	392	2,158	21
22	Carpeting	2006	50,970		20	2,549	2,549	14,017	22
23	Therapy Room Remodel	2006	32,150		20	1,608	1,608	8,842	23
24	Roof Replacement	2006	53,200		20	2,660	2,660	14,630	24
25	Condensor	2006	73,494		20	3,675	3,675	20,211	25
26	Beauty Shop Remodel	2006	5,475		20	274	274	1,506	26
27	Tuckpointing	2006	5,900		20	295	295	1,623	27
28	Lobby Remodel	2006	52,700		20	2,635	2,635	14,493	28
29	Dining Room Remodel	2006	15,925		20	796	796	4,379	29
30	Awnings	2006	4,000		20	200	200	1,100	30
31	Cabinetry	2006	1,975		20	99	99	543	31
32	Smoke Detectors	2006	2,447		20	122	122	673	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,874,325	\$		\$ 471,936	\$ 471,936	\$ 6,009,010	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 16,874,325	\$		\$ 471,936	\$ 471,936	\$ 6,009,010	1
2	4&5th Floor Office, Storage Both, etc	2007	9,140		20	457	457	2,057	2
3	4th Floor Painting & Lighting	2007	3,559		20	178	178	801	3
4	Tile Flooring Replaced	2007	3,846		20	192	192	865	4
5	Telephone System	2007	64,130		20	3,207	3,207	14,429	5
6	Flooring Repair	2007	11,554		20	578	578	2,600	6
7	Hot Water Piping	2007	11,343		20	567	567	2,552	7
8	Built-In Cabinets	2007	11,000		20	550	550	2,475	8
9	Ceiling Tiles	2007	4,050		20	203	203	911	9
10	Drapery Track System	2007	10,753		20	538	538	2,419	10
11	Pull Chain Outlets	2007	8,395		20	420	420	1,889	11
12	Removal of Cables & Moldings	2007	6,000		20	300	300	1,350	12
13	16 Channel Digital Video Processor	2007	3,365		20	168	168	757	13
14	Fireproofing 6th Floor	2007	5,197		20	260	260	1,169	14
15	Remodel Room 216 - Paint, Floor, etc	2007	8,041		20	402	402	1,809	15
16	Remodel Room 316 - Paint, Floor, etc	2007	8,338		20	417	417	1,876	16
17	Wallpapering	2007	3,600		20	180	180	810	17
18	Brick Wall	2007	21,888		20	1,094	1,094	4,925	18
19	Air-condition System	2007	5,633		20	282	282	1,267	19
20	Remove & Replace Closet Carriers	2007	4,000		20	200	200	900	20
21	Limestone Wall Repair	2007	23,000		20	1,150	1,150	5,175	21
22	4th Floor Hallway & Dinning Room Floors	2007	42,400		20	2,120	2,120	9,540	22
23	Drain Pipe & Water Lines installed	2007	4,120		20	206	206	927	23
24	4th Floor Nursing Station Cabinets	2007	11,000		20	550	550	2,475	24
25	Boiler Repairs	2007	3,990		20	200	200	898	25
26	4th & 6th Capering	2007	5,612		20	281	281	1,263	26
27	Paint Elevators	2007	3,071		20	154	154	691	27
28	Wood Moldings for 20 rooms	2007	2,680		20	134	134	603	28
29	Security System Installed	2007	21,708		20	1,085	1,085	4,884	29
30	Repair Groen Skillet in Kitchen	2007	3,113		20	156	156	700	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,198,850	\$		\$ 488,163	\$ 488,163	\$ 6,082,028	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 17,198,850	\$		\$ 488,163	\$ 488,163	\$ 6,082,028	1
2	Cabinets & Tiles	2008	6,045		20	302	302	1,058	2
3	Windows	2008	110,553		20	5,528	5,528	19,347	3
4	Painting Cellings	2008	9,564		20	478	478	1,674	4
5	Plubming Values	2008	7,985		20	399	399	1,397	5
6	Doors	2008	2,719		20	136	136	476	6
7	Front Desk & Nursing Stations	2008	15,920		20	796	796	2,786	7
8	Wall Paper	2008	2,890		20	145	145	506	8
9	Counter Tops	2009	18,438		20	922	922	2,305	9
10	Blind & Shade	2009	19,905		20	995	995	2,488	10
11	Door Locks & Closers	2009	14,166		20	708	708	1,771	11
12	Roof Replacement	2009	18,000		20	900	900	2,250	12
13	Bulletin Wall Cabinets	2009	22,919		20	1,146	1,146	2,865	13
14	Window & Exterier Wall Repairs	2009	78,400		20	3,920	3,920	9,800	14
15	Replace Waste Water Line	2009	9,850		20	493	493	1,231	15
16	Elevator Repairs	2009	14,120		20	706	706	1,765	16
17	AC Repairs	2009	9,526		20	476	476	1,191	17
18	Counter Tops Nurse Station	2010	3,000		20	150	150	225	18
19	Nurse Call Box & System	2010	71,909		20	3,595	3,595	5,393	19
20	2nd Floor Replace Floor & Wall Tile and Carpet	2010	18,501		20	925	925	1,388	20
21	Cooling Tower Replace Valves & Gaskets	2010	3,657		20	183	183	274	21
22	Power Connect & Wireless Cabling	2010	5,796		20	290	290	435	22
23	Sprinklers Run to Elevator Shafts	2010	7,765		20	388	388	582	23
24	Wallpaper & Paint 15 Rooms	2010	17,885		20	894	894	1,341	24
25	Hallway Carpeting, Painting, and Floor Repairs	2010	31,665		20	1,583	1,583	2,375	25
26	Dinning Rooms Wallpapering & Painting	2010	2,545		20	127	127	191	26
27	4th Floor Hallways Flooring & Painting	2010	7,100		20	355	355	533	27
28	Overhaul 3 Washers	2010	4,823		20	241	241	362	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,734,496	\$		\$ 514,945	\$ 514,945	\$ 6,148,036	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 17,734,496	\$		\$ 514,945	\$ 514,945	\$ 6,148,036	1
2	Remove old doors, install new doors	2011	2,610		20	65	65	65	2
3	Carpeting	2011	21,350		20	534	534	534	3
4	installation of new windows	2011	18,625		20	466	466	466	4
5	Heat and A/C repairs	2011	84,619		20	2,115	2,115	2,115	5
6	Roof, pavement, gutter repairs	2011	26,701		20	668	668	668	6
7	Cabinets, countertops, Wallpaper install/repairs	2011	64,401		20	1,610	1,610	1,610	7
8		2011	87,878		20	2,197	2,197	2,197	8
9									9
10									10
11	Depreciation per G/L			265,494			(265,494)		11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,040,680	\$ 265,494		\$ 522,600	\$ 257,106	\$ 6,155,691	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,040,680	\$ 265,494		\$ 522,600	\$ 257,106	\$ 6,155,691	1
2	Allocated from NuCare:								2
3	Security & Fire Alarm System	2004	1,918			96	96	719	3
4	Sprinkler System	2005	8,796			568	568	3,583	4
5	Renovation - Alarm System	2003	826			41	41	336	5
6	Renovation and Buildout	2004	65,919			840	840	6,474	6
7	Data Cables, Lights, Heat Exchanger	2005	994			50	50	341	7
8	Renovation - Cooling Unit	2006	1,348			67	67	362	8
9	Asphalt and Carpet	2008	1,421			71	71	231	9
10	Landscaping, 2nd Floor Reconst. (including Phone, Sprinklers,	2009	22,883			1,144	1,144	2,986	10
11	Alarm Systems, Kitchen Remodel, Wallcoverings, etc.)								11
12	HVAC, Paint/Wallpaper, Electrical, Sprinkler, & Generator Repair	2010	3,516			176	176	265	12
13	Hot Water Heater	2011	190			9	9	9	13
14	Allocated from ITEX:								14
15	Building Improvements - 1993	1993	50,766			2,538	2,538	47,483	15
16	Building Improvements - 1994	1994	27,268			1,363	1,363	23,560	16
17	Building Improvements - 1995	1995	4,647			232	232	3,763	17
18	Drapes and Carpeting	1996	263			13	13	211	18
19	Buildout of Offices	1997	7,839			392	392	5,683	19
20	Steel Doors and Fiberglass Covers	1999	870			44	44	566	20
21	Phone System and Heat Exchanger	2005	3,812			191	191	1,215	21
22	Concrete Steps, Sprinklers, & Generator	2007	4,719			236	236	1,005	22
23	Roof Top Air Conditioner & Roof	2008	17,986			594	594	2,129	23
24	Concrete steps	2009	980			98	98	245	24
25	Security System and Cameras and Valve Switches	2010	2,093			105	105	144	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,269,733	\$ 265,494		\$ 531,468	\$ 265,974	\$ 6,257,001	34

**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:

01/01/11

Ending:

12/31/11

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 3,008,031	\$	\$ 211,008	\$ 211,008	20	\$ 2,720,794	71
72	Current Year Purchases	135,912		3,398	3,398	20	3,398	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt. Co. & Related Parties	267,088		7,263	7,263	20	222,064	74
75	TOTALS	\$ 3,411,031	\$	\$ 221,669	\$ 221,669		\$ 2,946,256	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1994 Ford Van	1994	\$ 30,750	\$	\$			\$ 30,750	76
77	Patient Care	1998 Ford Van	1999	20,449					20,449	77
78	Patient Care	2003 Ford Van	2003	49,856					49,856	78
79	Allocated from Mgmt. Co. & Related Parties			625		125	125		177	79
80	TOTALS			\$ 101,680	\$	\$ 125	\$ 125		\$ 101,232	80

E. Summary of Care-Related Assets

	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)	\$ 21,833,165	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 265,494	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 753,262	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 487,768	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 9,304,489	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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

If NO, see instructions. YES NO

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

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

This amount was calculated by dividing the total amount to be amortized N/A
by the length of the lease 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: \$ 64,006 Description: Copier 19828; Therapy Equipment 18238; Mgmt. Alloc 6483, Storage rental 2052, Bed Rental-17,405

(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			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

Fiscal Year Ending Annual Rent

12. /2012 \$ _____

13. /2013 \$ _____

14. /2014 \$ _____

* 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.

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?</p> <p><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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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.

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	\$	2,229	\$ 160,491	\$	2,229	\$ 160,491	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		532	38,297		532	38,297	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		2,698	194,272		2,698	194,272	4
5	Physician Care	L39, C3	visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				1,208,960		1,208,960	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapist</u>	L10A, C3			1,021	73,501		1,021	73,501	12
13	Other (specify): <u>See Schedule 16A</u>	L39, C2				8,555	10,124		18,679	13
14	TOTAL			\$	6,480	\$ 475,116	\$ 1,219,084	6,480	\$ 1,694,200	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.

The Imperial Grove Pavillion
Provider# 0037754
1/1/11-12/31/11

SCH 16A

XIV. Special Services
Line 13 Other(specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner</u>		<u>Supplies</u>
		<u>Units</u>	<u>Cost</u>	
Ambulance	L39(3)		8,555	
Oxygen	L39(2)			10,124
		-	8,555	10,124

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning: 01/01/11

Ending: 12/31/11

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/11

(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	\$ 587,999	\$ 1,549,016	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>1,046,862</u>)	6,016,554	6,520,554	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	153,209	153,209	6
7	Other Prepaid Expenses	4,456	4,456	7
8	Accounts Receivable (owners or related parties)	1,268,594	1,668,859	8
9	Other(specify): <u>See Schedule 17A</u>	596,150	596,150	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,626,962	\$ 10,492,244	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		50,721	13
14	Buildings, at Historical Cost		14,836,283	14
15	Leasehold Improvements, at Historical Cost	1,859,952	3,433,450	15
16	Equipment, at Historical Cost	2,762,711	3,512,711	16
17	Accumulated Depreciation (book methods)	(2,658,610)	(9,304,489)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		717,665	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Cost</u>		492,186	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,964,053	\$ 13,738,527	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,591,015	\$ 24,230,771	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 967,223	\$ 967,223	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	415,276	415,276	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,319	4,319	31
32	Accrued Real Estate Taxes(Sch.IX-B)		523,413	32
33	Accrued Interest Payable		63,606	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>See Schedule 17A</u>	1,621,930	1,884,559	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,008,748	\$ 3,858,396	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	2,664,700	16,919,217	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)	\$ 2,664,700	\$ 16,919,217	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,673,448	\$ 20,777,613	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,917,567	\$ 3,453,158	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,591,015	\$ 24,230,771	48

*(See instructions.)

Schedule 17A

XV. Balance Sheet-Unrestricted Operating Fund

A. Current Assets

Line 9 Other Current Assets

	<u>Operating</u>	<u>After Consolidation</u>
Employee Loans	84,342	84,342
Insurance Claims Exchange	10,267	10,267
Accrued Management Fees-Nucare	20,891	20,891
Accrued Management Fees-Quest	17,282	17,282
Accrued Management Fees-CCS	24,398	24,398
Accrued Management Fees-AK Care	385,000	385,000
Due to Claremont Expense	(77)	(77)
Due to Forest Villa Expense	(311)	(311)
Due to AK Care	49,895	49,895
Due to D. Hartman	4,463	4,463
	<u>596,150</u>	<u>596,150</u>

C. Current Liabilities

Line 36-Other Current Liabilities

	<u>Operating</u>	<u>After Consolidation</u>
Short Term Loan Exchange		262,629
Due to Public Aid	764,991	764,991
Accrued Accounts Payable	398,306	398,306
Accrued City Taxes	1,584	1,584
Accrued Utilities	24,844	24,844
Due Employees-Old Payroll Checks	15,592	15,592
Due to Imperial Building	400,265	400,265
Due to IVY Apartments Bank	7,895,998	7,895,998
Due to IVY Apartments Expense	(5,377,284)	(5,377,284)
Due to Renaissance at 87Th Street Expense	(44)	(44)
Due to Renaissance Park South Expense	(78)	(78)
Due to Quest Services Expense	(134,996)	(134,996)
Due to Clinical Consulting Expense	(12,818)	(12,818)
Due to NuCare Service Corp Expense	(964,470)	(964,470)
Due to NuVision Holdings Expense	(89,960)	(89,960)
Due Ren Healthcare	(1,300,000)	(1,300,000)
	<u>1,621,930</u>	<u>1,884,559</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,682,298	1
2	Restatements (describe):		2
3	Prior Perod Adjustments	149,523	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,831,821	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,785,746	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	(1,700,000)	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)	\$ 85,746	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)	\$ 4,917,567	24 *

* This must agree with page 17, line 47.

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	\$ 15,449,931	1
2	Discounts and Allowances for all Levels	(2,149,377)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,300,554	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,034,402	6
7	Oxygen	10,412	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 4,044,814	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,590,803	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	267,728	19
20	Radiology and X-Ray	96,500	20
21	Other Medical Services	17,056	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,972,087	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	12,847	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 12,847	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Misc Income</u>	1,290	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,290	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,331,592	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,584,543	31
32	Health Care	7,608,995	32
33	General Administration	4,221,320	33
B. Capital Expense			
34	Ownership	2,123,460	34
C. Ancillary Expense			
35	Special Cost Centers	1,871,748	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)*	\$ 18,545,846	40
41	Income before Income Taxes (line 30 minus line 40)**	1,785,746	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,785,746	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. Entity files on the cash basis.

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

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

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

0037754

Report Period Beginning:

01/01/11

Ending:

12/31/11

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	4,074	4,371	\$ 337,370	\$ 77.18	1
2	Assistant Director of Nursing	1,925	2,166	118,927	54.91	2
3	Registered Nurses	46,247	50,737	1,730,287	34.10	3
4	Licensed Practical Nurses	29,089	32,947	820,688	24.91	4
5	CNAs & Orderlies	128,524	141,549	1,516,643	10.71	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	28,716	32,300	1,069,485	33.11	8
9	Activity Director	5,533	6,052	127,655	21.09	9
10	Activity Assistants	25,465	27,735	232,865	8.40	10
11	Social Service Workers	7,061	7,357	79,015	10.74	11
12	Dietician	1,979	2,350	77,026	32.78	12
13	Food Service Supervisor					13
14	Head Cook	13,245	14,248	160,684	11.28	14
15	Cook Helpers/Assistants	24,723	27,705	272,987	9.85	15
16	Dishwashers					16
17	Maintenance Workers	14,629	15,536	209,180	13.46	17
18	Housekeepers	29,325	32,038	310,537	9.69	18
19	Laundry	2,083	2,316	21,979	9.49	19
20	Administrator	4,082	4,277	315,762	73.84	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	26,507	29,006	502,867	17.34	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	6,872	7,338	298,923	40.74	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,382	2,459	112,544	45.76	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	402,462	442,486	\$ 8,315,425 *	\$ 18.79	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	1,507	\$ 63,684	1(3)	35
36	Medical Director	Monthly	105,000	9(3)	36
37	Medical Records Consultant	Per visit	5,030	10(3)	37
38	Nurse Consultant	670	36,810	10(3)	38
39	Pharmacist Consultant	324	17,945	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	5	177	11(3)	44
45	Social Service Consultant	8	443	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	2,513	\$ 229,089		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	1,647	57,630	10(3)	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,647	\$ 57,630		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
HARRIS, MICHAEL M.	Administrator	20	\$ 77,685	Workers' Compensation Insurance	\$ 113,093	IDPH License Fee	\$ 2,498	
RAMOS, FREDERICK	Administrative	0	162,740	Unemployment Compensation Insurance	14,528	Advertising: Employee Recruitment	23,410	
HARTMAN, DAVID	Administrative	0	20,111	FICA Taxes	629,757	Health Care Worker Background Check		
EVANS, DONALD-JAY J	Administrator	0	55,226	Employee Health Insurance	374,104	(Indicate # of checks performed <u>700</u>)	7,000	
				Employee Meals	53,433	Patient Background Checks	<u>61</u> 1,093	
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council on Long-Term Care dues	23,748	
				Chicago Head Tax	9,304	Miscellaneous Dues & Subscriptions	2,810	
				Miscellaneous Employee Benefits	100,690	Less: Lobbying portion of ICLTC	(8,397)	
				401K Plan	9,597	Allocated from Home Office	4,975	
				Uniforms for Employees	29,683	Misc. Licenses	17,633	
				Allocation from Mgmt. Co.	494	Less: Public Relations Expense	()	
						Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 315,762	TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,334,683	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 74,769	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
Management Fees (eliminated in Col. 7)			\$ 1,207,277	N/A			Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 1,207,277				Seminar Expense	15,614
							Allocated from Management Co.	652
							Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 112,213	TOTAL		\$	TOTAL	\$ 16,266

* Attach copy of IMRF notifications

**See instructions.

The Imperial Grove Pavillion
Provider# 0037754
1/1/11-12/31/11

Schedule 21A

XIX. Support Schedule
C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Total (agree to Schedule V, line 19, Column 3)		112,213
Disallowed legal fees:		
	Non-allowable Legal	(3,506)
Professional fees allocated from NuCare		
	Legal	8,643
	Accounting	1,974
	Consulting	17,290
		<u>27,907</u>
Professional Fees allocated from ITEX		
	Legal	2,259
	Accounting	71
	Consulting	7,518
		<u>9,848</u>
Total (agree to Schedule V, line 19, column 8)		146,463

Facility Name & ID Number The Imperial Grove Pavilion# 0037754

Report Period Beginning:

01/01/11

Ending:

12/31/11**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 \$23,748
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 293 Line 10, 2
- (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 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. \$ 53,433 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 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
- (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.